

Court File No: 619-90

ONTARIO COURT OF JUSTICE (GENERAL DIVISION)

BETWEEN:

**GLAD DAY BOOKSHOP INC. and  
JEARLD MOLDENHAUER**

Appellants

- and -

**DEPUTY MINISTER OF NATIONAL REVENUE FOR  
CUSTOMS AND EXCISE**

Respondent

**RESPONDENT'S PRODUCTIONS**

**VOLUME III**

Department of Justice  
Toronto Regional Office  
The Exchange Tower  
2 First Canadian Place  
Suite 3400, Box 36  
Toronto, Ontario  
M5X 1K6

Per: Debra M. McAllister  
Tel: (416) 973-3158

Solicitor for the Respondent



ONTARIO COURT OF JUSTICE (GENERAL DIVISION)

B E T W E E N :

**GLAD DAY BOOKSHOP INC. and  
JEARLD MOLDENHAUER**

Appellants

- and -

**DEPUTY MINISTER OF NATIONAL REVENUE FOR  
CUSTOMS AND EXCISE**

Respondent

**RESPONDENT'S PRODUCTIONS**

Department of Justice  
Toronto Regional Office  
The Exchange Tower  
2 First Canadian Place  
Suite 3400, Box 36  
Toronto, Ontario  
M5X 1K6

Per: Debra M. McAllister  
Tel: (416) 973-3158

Solicitor for the Respondent

ONTARIO COURT OF JUSTICE (GENERAL DIVISION)

B E T W E E N :

**GLAD DAY BOOKSHOP INC. and  
JEARLD MOLDENHAUER**

Appellants

- and -

**DEPUTY MINISTER OF NATIONAL REVENUE FOR  
CUSTOMS AND EXCISE**

Respondent

**RESPONDENT'S PRODUCTIONS**

**I N D E X**

**VOLUME I**

**TAB NO.**

**DOCUMENT**

- |    |   |
|----|---|
| 1. | Oriental Guys (Issue No. 4 - Spring 1989) |
| 2. | Movie Star Confidential/Harry Chess       |
| 3. | Humongous (Vol. 5)                        |
| 4. | Hot Tricks (Vol. 5)                       |

**VOLUME II**

**TAB NO.**

- |    |                               |
|----|-------------------------------|
| 5. | Sex Stop (Vol. 3)             |
| 6. | Bear (Issue No. 9)            |
| 7. | Playguy (December, 1989)      |
| 8. | In Touch (No. 154)            |
| 9. | Advocate Men (November, 1989) |

### VOLUME III

#### TAB NO.

#### DOCUMENT

10. Notices of Detention/Determination (pursuant to s. 58 of the Customs Act)  
  
CO 1763 detained October 3/89 and determined October 16/89  
CO 1806 detained October 4/89 and determined October 16/89  
CO 1807 detained October 4/89 and determined October 16/89  
CO 1949 detained October 16/89 and determined November 1/89  
CO 2399 detained November 14/89 and determined November 20/89
11. Letter from Charles Campbell to Canada Customs dated November 24, 1989
12. Letter from Canada Customs to Glad Day Bookshop Inc. dated December 5, 1989
13. Adjustment Requests (for re-determination by Tariff and Values Administrator pursuant to s. 60(1)(a) of the Customs Act)  
- all dated January 2, 1990 and received January 3, 1990
14. Detailed Adjustment Statements (pursuant to s. 60(3) of the Customs Act)  
- all dated January 9, 1990
15. Adjustment Requests (for re-determination by Deputy Minister pursuant to s. 63(1)(a) of the Customs Act)  
- all dated April 4, 1990 and received April 20, 1990
16. Letter from Tariff and Values Administrator to Prohibited Importations dated May 1, 1990
17. Letter from Commodity Specialist to Prohibited Importations dated May 2, 1990
18. Work Sheets
19. Memorandum from J.F. Shearer (Director General, Tariff Programs) to Sheila Batchelor (Assistant Deputy Minister) dated July 19, 1990
20. Records of Decision by Deputy Minister of National Revenue for Customs and Excise (pursuant to s. 63(3) of the Customs Act)  
- all dated July 16, 1990
21. Notice of Appeal (pursuant to s. 67(1) of the Customs Act) dated October 18, 1990



CONTROL NO.	TITLE	DETAINED	DETERMINATION [s.58]	REQUEST FOR REDETERMINATION [s.61(1)(a)]	REDETERMINATION OF TVA [s.60(3)]	REQUEST FOR REDETERMINATION [s.63(1)(a)]	REDETERMINATION OF DM [s.63(3)]
CO 1763	Oriental Guys (Issue No.4 Spring 1989)	October 3, 1989	October 16, 1989	-dated January 2, 1990 -rec'd January 3, 1990	January 9, 1990	-dated April 4, 1990 -rec'd April 20, 1990	July 16, 1990
CO 1806	-Movie Star Confidential /Harry Chess -Humongous (Vol. 5) -Hot Tricks (Vol. 5)	October 4, 1989	October 16, 1989	-dated January 2, 1990 -rec'd January 3, 1990	January 9, 1990	-dated April 4, 1990 -rec'd April 20 1990	July 16, 1990
CO 1807	-Hot Tricks (Vol. 5) -Sex Stop (Vol. 3)	October 4, 1989	October 16, 1989	-dated January 2, 1990 -rec'd January 3, 1990	January 9, 1990	-dated April 4, 1990 -rec'd April 20, 1990	July 16, 1990
CO 1949	-Bear (Issue No. 9)	October 16, 1989	November 1, 1989	-dated January 2, 1990 -rec'd January 3, 1990	January 9, 1990	-dated April 4, 1990 -rec'd April 20, 1990	July 16, 1990
CO 2399	-Playguy (December, 1989) -In Touch (No. 154) -Advocate Men (Nov./89)	November 14, 1989	November 20, 1989	-dated January 2, 1990 -rec'd January 3, 1990	January 9, 1990	-dated April 4, 1990 -rec'd April 20, 1990	July 16, 1990







Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Canada

NOTICE OF DETENTION/DETERMINATION  
AVIS DE RETENUE OU DE CLASSEMENT TARIFAIRE

9951

Importeur / Importateur

Robert Banks  
Glad Day Bookshop Inc.  
598A Yonge St.  
Toronto Ontario  
M4Y 1Z3

Regional Control No. N° de contrôle régional	3730-2/64T 2173
Point of Entry Bureau d'entrée	Int'l Mail
Point of Entry Control No. N° de contrôle du bureau d'entrée	CO 1763
Date	Oct 3, 1989

PART A - NOTICE OF DETENTION

The following goods have been detained for a determination of tariff classification. Once a determination has been made, you will be notified in writing.  
Description of goods / Désignation des marchandises

PARTIE A - AVIS DE RETENUE

Les marchandises désignées ci-après ont été retenues aux fins du classement tarifaire. Nous vous aviserons par écrit du classement effectué.

25 Magazines- OG #4 { ONLY 1 SENT FROM ARSENALS

Exporter / Exportateur

Int'l Wavelength Inc 2215 R Market St. #236 San Fran Ca 94114

PART B - NOTICE OF DETERMINATION

The following goods have been examined and their importation into Canada is prohibited under the provisions of s. 114 of the Customs Tariff and code 9956 of Schedule VII.

PARTIE B - AVIS DE CLASSEMENT TARIFAIRE

Après examen des marchandises désignées ci-après, il a été établi que leur importation au Canada est prohibée en vertu de l'article 114 du Tarif des douanes et du code 9956 de l'annexe VII.

The magazine OG #4 is prohibited

This represents a determination pursuant to section 58 of the Customs Act. Your rights respecting this determination are set out on the reverse of this form.

Cette décision constitue un classement aux termes de l'article 58 de la Loi sur les douanes. Vos droits concernant ce classement sont énoncés au verso de la présente formule.

*M. Maguire*  
Customs Officer / Agent des douanes

*Comm. Spec.*  
Title / Titre

*Oct 16/89*  
Date of Determination / Date de classement

The following goods have been examined and their importation into Canada is admissible.

Après examen, il a été établi que les marchandises désignées ci-après sont admissibles au Canada.

Please contact Canada Customs at the point of entry to make arrangements for the payment of duties on the admissible goods.

Veuillez communiquer avec les douanes canadiennes au bureau d'entrée afin de prendre des arrangements pour le paiement des droits.

Film	Type / Genre	Length / Longueur	Videotape Ruban magnétoscopique	Format	Time / Durée
9956					
<input type="checkbox"/> Book Livres	<input type="checkbox"/> Record Disque	<input type="checkbox"/> Advertisement Publicité	<input type="checkbox"/> Brochure Dépliant		
<input checked="" type="checkbox"/> Magazine	<input type="checkbox"/> Audiotape Bande auditive	<input type="checkbox"/> Photograph Photographie	<input type="checkbox"/> Other Autre		
<input type="checkbox"/> Comic Bande dessinée	<input type="checkbox"/> Playing Cards Jeu de cartes	<input type="checkbox"/> Booklet Livre			
Mode of Transport / Mode de transport Mail			Were goods declared? Les marchandises ont-elles été déclarées? <input checked="" type="checkbox"/> Yes / Oui <input type="checkbox"/> No / Non		
if not declared, mode of concealment / Si non déclarées, mode de dissimulation					
Classification (Memorandum D9-1-1)					
<input type="checkbox"/> a) Sex With Violence Violence sexuelle	<input type="checkbox"/> c) Incest Inceste	<input type="checkbox"/> e) Necrophilia Nécrophilie	<input checked="" type="checkbox"/> g) Anal Penetration Pénétration anale		
<input type="checkbox"/> b) Child Sex Pornographie enfantine	<input type="checkbox"/> d) Bestiality Bestialité	<input type="checkbox"/> f) Hate Propaganda Propagande haineuse	<input checked="" type="checkbox"/> h) Other Autre DEGRADATION		
Title / Titre			Quantity / Quantité		
Date of Appeal / Date d'appel		Date sent to H.Q. / Date envoyé à I.A.C.		Disposition	

Continuation Sheet / Feuille supplémentaire

☐ Yes / Oui ☐ No / Non



Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Canada

NOTICE OF DETENTION/DETERMINATION  
AVIS DE RETENUE OU DE CLASSEMENT TARIFAIRE

Importeur / Importateur

9956

Glad Day Bookshop  
598A Yonge St  
Toronto Ontario  
M4Y 1Z3

Regional Control No. N° de contrôle régional	3730-2/647 2176
Point of Entry Bureau d'entrée	Int'l Mail
Point of Entry Control No. N° de contrôle du bureau d'entrée	CO 1806
Date	Oct 4, 1989

ART A — NOTICE OF DETENTION

The following goods have been detained for a determination of tariff classification. Once determination has been made, you will be notified in writing.

Description of goods / Désignation des marchandises

5 Books- Movie Saur Confidential -  
16 Books- Humongous Vol. 5  
15 Books- Harry Chess -  
24 Books- Hot Tricks Vol. 5 -

ONLY 1 OF EACH SENT FROM ARSENALS

Exporter / Exportateur

Bookpeople 2929 Fifth St Berkeley CA 94710

PARTIE A — AVIS DE RETENUE

Les marchandises désignées ci-après ont été retenues aux fins du classement tarifaire. Nous vous aviserons par écrit du classement effectué.

ART B — NOTICE OF DETERMINATION

The following goods have been examined and their importation into Canada is prohibited under the provisions of s. 114 of the Customs Tariff and code 9956 of Schedule VII.

all books are prohibited

PARTIE B — AVIS DE CLASSEMENT TARIFAIRE

Après examen des marchandises désignées ci-après, il a été établi que leur importation au Canada est prohibée en vertu de l'article 114 du Tarif des douanes et du code 9956 de l'annexe VII.

This represents a determination pursuant to section 58 of the Customs Act. Your rights respecting this determination are set out on the reverse of this form.

Cette décision constitue un classement aux termes de l'article 58 de la Loi sur les douanes. Vos droits concernant ce classement sont énoncés au verso de la présente formule.

Customs Officer / Agent des douanes

Comm. Spec.  
Title / Titre

Oct 14/89  
Date of Determination / Date du classement

The following goods have been examined and their importation into Canada is admissible.

Après examen, il a été établi que les marchandises désignées ci-après sont admissibles au Canada.

Please contact Canada Customs at the point of entry to make arrangements for the payment of duties on the admissible goods.

Veuillez communiquer avec les douanes canadiennes au bureau d'entrée afin de prendre des arrangements pour le paiement des droits.

Film	Type / Genre	Length / Longueur	Videotape / Ruban magnétoscopique	Format	Time / Durée
9956	<input checked="" type="checkbox"/> Book / Livre <input checked="" type="checkbox"/> Magazine <input type="checkbox"/> Comic / Bande dessinée	<input type="checkbox"/> Record / Disque <input type="checkbox"/> Audiotape / Bande auditive <input type="checkbox"/> Playing Cards / Jeu de cartes	<input type="checkbox"/> Advertisement / Publicité <input type="checkbox"/> Photograph / Photographie <input type="checkbox"/> Booklet / Livret	<input type="checkbox"/> Brochure / Dépliant <input type="checkbox"/> Other / Autre	
Mode of Transport / Mode de transport Mail			Were goods declared? / Les marchandises ont-elles été déclarées? <input checked="" type="checkbox"/> Yes / Oui <input type="checkbox"/> No / Non		
If not declared, mode of concealment / Si non déclarées, mode de dissimulation					
Classification (Memorandum D9-1-1) <input checked="" type="checkbox"/> a) Sex With Violence / Violence sexuelle <input type="checkbox"/> b) Child Sex / Pornographie enfantine <input type="checkbox"/> c) Incest / Inceste <input type="checkbox"/> d) Bestiality / Bestialité <input type="checkbox"/> e) Necrophilia / Nécrophilie <input type="checkbox"/> f) Hate Propaganda / Propagande haineuse <input checked="" type="checkbox"/> g) Anal Penetration / Pénétration anale <input checked="" type="checkbox"/> h) Other / Autre					
Title / Titre					Quantity / Quantité
Date of Appeal / Date d'appel		Date sent to H.O. / Date envoyé à l'A.C.		Disposition	

Continuation Sheet / Feuille supplémentaire

☐ Yes / Oui ☐ No / Non





Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Canada

NOTICE OF DETENTION/DETERMINATION  
AVIS DE RETENUE OU DE CLASSEMENT TARIFAIRE

Importeur

9956

Glad Day Bookshop  
598A Yonge St  
Toronto Ontario  
M4Y 1Z3

Regional Control No. N° de contrôle régional	3730-2/64-2177
Point of Entry Bureau d'entrée	Int'l Mail
Point of Entry Control No. N° de contrôle du bureau d'entrée	CO 1807
Date	Oct 4, 1989

PART A — NOTICE OF DETENTION

PARTIE A — AVIS DE RETENUE

The following goods have been detained for a determination of tariff classification. Once determination has been made, you will be notified in writing.

Les marchandises désignées ci-après ont été retenues aux fins du classement tarifaire. Nous vous aviserons par écrit du classement effectué.

Description of goods / Désignation des marchandises

5 Books- Sex Stop Vol #3 - } ONLY 1 OF EACH SENT FROM ARSENALS  
22 Books- Hot Tricks Vol#5 -

Exporter / Exportateur

Bookpeople 29292Fifth St Berkeley CA 94710

PART B — NOTICE OF DETERMINATION

PARTIE B — AVIS DE CLASSEMENT TARIFAIRE

The following goods have been examined and their importation into Canada is prohibited under the provisions of s. 114 of the Customs Tariff and code 9956 of Schedule VII.

Après examen des marchandises désignées ci-après, il a été établi que leur importation au Canada est prohibée en vertu de l'article 114 du Tarif des douanes et du code 9956 de l'annexe VII.

Sex Stop Vol. #3 & Hot Tricks Vol #5  
prohibited

This represents a determination pursuant to section 58 of the Customs Act. Your rights respecting this determination are set out on the reverse of this form.

Cette décision constitue un classement aux termes de l'article 58 de la Loi sur les douanes. Vos droits concernant ce classement sont énoncés au verso de la présente formule.

Mr. [Signature] Comm. Spec.

Oct 16/89

The following goods have been examined and their importation into Canada is admissible.

Après examen, il a été établi que les marchandises désignées ci-après sont admissibles au Canada.

Please contact Canada Customs at the point of entry to make arrangements for the payment of duties on the admissible goods.

Veuillez communiquer avec les douanes canadiennes au bureau d'entrée afin de prendre des arrangements pour le paiement des droits.

Film	Type / Genre	Length / Longueur	Videotape Ruban magnétoscopique	Format	Time / Durée
9956					
<input checked="" type="checkbox"/> Book Livres	<input type="checkbox"/> Record Disque	<input type="checkbox"/> Advertisement Publicité	<input type="checkbox"/> Brochure Dépliant		
<input type="checkbox"/> Magazine	<input type="checkbox"/> Audiotape Bande auditive	<input type="checkbox"/> Photograph Photographie	<input type="checkbox"/> Other Autre		
<input type="checkbox"/> Comic Bande dessinée	<input type="checkbox"/> Playing Cards Jeu de cartes	<input type="checkbox"/> Booklet Livret			
Mode of Transport / Mode de transport Mail			Were goods declared? Les marchandises ont-elles été déclarées? <input checked="" type="checkbox"/> Yes / Oui <input type="checkbox"/> No / Non		
If not declared, mode of concealment / Si non déclarées, mode de dissimulation					
Classification (Memorandum D9-1-1) <input type="checkbox"/> a) Sex With Violence Violence sexuelle <input type="checkbox"/> c) Incest Inceste <input type="checkbox"/> e) Necrophilia Nécrophilie <input checked="" type="checkbox"/> g) Anal Penetration Pénétration anale <input type="checkbox"/> b) Child Sex Pornographie enfantine <input type="checkbox"/> d) Bestiality Bestialité <input type="checkbox"/> f) Hate Propaganda Propagande haineuse <input checked="" type="checkbox"/> h) Other Autre DEGRADATION					
Title / Titre					Quantity / Quantité
Date of Appeal / Date d'appel		Date sent to H.Q. / Date envoyé à l'A.C.		Disposition	

Continuation Sheet / Feuille supplémentaire

☐ Yes / Oui ☐ No / Non

NOTICE OF DETENTION/DETERMINATION  
AVIS DE RETENUE OU DE CLASSEMENT TARIFAIRE

995

Importer / Importateur

Glad Day Bookstore  
598A Yonge St.  
Toronto Ontario  
M4Y1L3

Regional Control No. N° de contrôle régional	3730-2/64-2336
Point of Entry Bureau d'entrée	Int'l Mail
Point of Entry Control No. N° de contrôle du bureau d'entrée	CO 1949
Date	Oct 16 1989

PART A — NOTICE OF DETENTION

PARTIE A — AVIS DE RETENUE

The following goods have been detained for a determination of tariff classification. Once a determination has been made, you will be notified in writing.

Les marchandises désignées ci-après ont été retenues aux fins du classement tarifaire. Nous vous aviserons par écrit du classement effectué.

Description of goods / Désignation des marchandises

50 Magazines- " Bear "

(1 copy sent from customs)

Exporter / Exportateur

COA 2215R Market St No. 148 San Fran Ca. 94114

PART B — NOTICE OF DETERMINATION

PARTIE B — AVIS DE CLASSEMENT TARIFAIRE

The following goods have been examined and their importation into Canada is prohibited under the provisions of s. 114 of the Customs Tariff and code 9956 of Schedule VII.

Après examen des marchandises désignées ci-après, il a été établi que leur importation au Canada est prohibée en vertu de l'article 114 du Tarif des douanes et du code 9956 de l'annexe VII.

50 magazines "Bear" prohibited

This represents a determination pursuant to section 58 of the Customs Act. Your rights respecting this determination are set out on the reverse of this form.

Cette décision constitue un classement aux termes de l'article 58 de la Loi sur les douanes. Vos droits concernant ce classement sont énoncés au verso de la présente formule.

Customs Officer / Agent des douanes  
Comm. Sec.

Date of Determination / Date du classement  
Oct 16 1989

The following goods have been examined and their importation into Canada is admissible.

Après examen, il a été établi que les marchandises désignées ci-après sont admissibles au Canada.

Please contact Canada Customs at the point of entry to make arrangements for the payment of duties on the admissible goods.

Veuillez communiquer avec les douanes canadiennes au bureau d'entrée afin de prendre des arrangements pour le paiement des droits.

Film	Type / Genre	Length / Longueur	Videotape Ruban magnétoscopique	Format	Time / Durée
9956	<input type="checkbox"/> Book / Livre <input checked="" type="checkbox"/> Magazine <input type="checkbox"/> Comic / Bande dessinée	<input type="checkbox"/> Record / Disque <input type="checkbox"/> Audiotape / Bande auditive <input type="checkbox"/> Playing Cards / Jeu de cartes	<input type="checkbox"/> Advertisement / Publicité <input type="checkbox"/> Photograph <input type="checkbox"/> Booklet / Livret	<input type="checkbox"/> Brochure / Dépliant <input type="checkbox"/> Other / Autre	
Mode of Transport / Mode de transport Mail			Were goods declared? / Les marchandises ont-elles été déclarées? <input checked="" type="checkbox"/> Yes / Oui <input type="checkbox"/> No / Non		
If not declared, mode of concealment / Si non déclarées, mode de dissimulation					
Classification (Memorandum D9-1-1) <input checked="" type="checkbox"/> a) Sex With Violence / Violence sexuelle <input type="checkbox"/> b) Child Sex / Pornographie infantile <input type="checkbox"/> c) Incest / Inceste <input type="checkbox"/> d) Bestiality / Bestialité <input type="checkbox"/> e) Necrophilia / Nérophilie <input type="checkbox"/> f) Hate Propaganda / Propagande haineuse <input checked="" type="checkbox"/> g) Anal Penetration / Pénétration anale <input type="checkbox"/> h) Other / Autre					
Title / Titre					Quantity / Quantité
Date of Appeal / Date d'appel		Date sent to H.Q. / Date envoyé à l'A.C.		Disposition	

Continuation Sheet / Feuille supplémentaire

☐ Yes / Oui ☐ No / Non





Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Canada

Importer / Importateur

NOTICE OF DETENTION/DETERMINATION  
AVIS DE RETENUE OU DE CLASSEMENT TARIFAIRE

9951

Glad Day Bookshop  
598A Yonge St.  
Toronto, Ont.  
M4Y 1Z3

Regional Control No. N° de contrôle régional	3730-2/64T 2772
Point of Entry Bureau d'entrée	Intl Mail
Point of Entry Control No. N° de contrôle du bureau d'entrée	CO 2399
Date	Nov 14, 1989

PART A — NOTICE OF DETENTION

PARTIE A — AVIS DE RETENUE

The following goods have been detained for a determination of tariff classification. Once a determination has been made, you will be notified in writing.

Les marchandises désignées ci-après ont été retenues aux fins du classement tarifaire. Nous vous aviserons par écrit du classement effectué.

Description of goods / Désignation des marchandises

15 Magazines - 5 Playguy  
5 In Touch  
5 Advocate Men

Exporter / Exportateur

Glad Day Bookshop 673 Boylston st. Boston Ma 02116

PART B — NOTICE OF DETERMINATION

PARTIE B — AVIS DE CLASSEMENT TARIFAIRE

The following goods have been examined and their importation into Canada is prohibited under the provisions of s. 114 of the Customs Tariff and code 9956 of Schedule VII.

Après examen des marchandises désignées ci-après, il a été établi que leur importation au Canada est prohibée en vertu de l'article 114 du Tarif des douanes et du code 9956 de l'annexe VII.

15 magazines prohibited.

This represents a determination pursuant to section 58 of the Customs Act. Your rights respecting this determination are set out on the reverse of this form.

Cette décision constitue un classement aux termes de l'article 58 de la Loi sur les douanes. Vos droits concernant ce classement sont énoncés au verso de la présente formule.

*[Signature]*  
Customs Officer / Agent des douanes

*[Signature]*  
Title / Titre

*[Signature]*  
Date of Determination / Date du classement

The following goods have been examined and their importation into Canada is admissible.

Après examen, il a été établi que les marchandises désignées ci-après sont admissibles au Canada.

Please contact Canada Customs at the point of entry to make arrangements for the payment of duties on the admissible goods.

Veuillez communiquer avec les douanes canadiennes au bureau d'entrée afin de prendre des arrangements pour le paiement des droits.

Film	Type / Genre	Length / Longueur	Videotape Ruban magnétoscopique	Format	Time / Durée
9956					
<input type="checkbox"/> Book Livre	<input type="checkbox"/> Record Disque	<input type="checkbox"/> Advertisement Publicité	<input type="checkbox"/> Brochure Dépliant		
<input checked="" type="checkbox"/> Magazine Magazine	<input type="checkbox"/> Audiotape Bande auditive	<input type="checkbox"/> Photograph Photographie	<input type="checkbox"/> Other Autre		
<input type="checkbox"/> Comic Bande dessinée	<input type="checkbox"/> Playing Cards Jeu de cartes	<input type="checkbox"/> Booklet Livret			
Mode of Transport / Mode de transport		Were goods declared? Les marchandises ont-elles été déclarées?			
Mail		<input type="checkbox"/> Yes Oui <input checked="" type="checkbox"/> No Non			
If not declared, mode of concealment / Si non déclarées, mode de dissimulation					
In Parcel					
Classification (Memorandum D9-1-1)					
<input checked="" type="checkbox"/> a) Sex With Violence Violence sexuelle	<input type="checkbox"/> c) Incest Inceste	<input type="checkbox"/> e) Necrophilia Nécrophilie	<input checked="" type="checkbox"/> g) Anal Penetration Pénétration anale		
<input type="checkbox"/> b) Child Sex Pornographie enfantine	<input type="checkbox"/> d) Bestiality Bestialité	<input type="checkbox"/> f) Hate Propaganda Propagande haineuse	<input checked="" type="checkbox"/> h) Other Autre		
Title / Titre					Quantity / Quantité
Date of Appeal / Date d'appel		Date sent to HQ / Date envoyé à l'A.C.		Disposition	

Continuation Sheet / Feuille supplémentaire

☐ Yes / Oui ☐ No / Non





# ILER, CAMPBELL & ASSOCIATES

Barristers & Solicitors

150 Simcoe Street  
Toronto, Ontario  
Canada M5H 3G4  
(416) 598-0103  
FAX: 598-3484

Charles Campbell  
Brian Iler  
Murray Klippenstein  
Carol Lee Smith

**Associates:**  
Ian Anderson  
Garth Dee  
Paul H. Reinhardt  
Bruce D. Woodrow

November 24, 1989

Margaret Gillis  
Prohibited Importations Unit  
Canada Customs  
6th Floor, Connaught Building  
MacKenzie Avenue  
Ottawa, Ontario K1A 0L5

Dear Ms. Gillis:

Re: Glad Day Bookshop (Toronto) Seizures

Enclosed please find a copy of the letter which was sent to the T.P.A. Unit, E. Holdings and Appeals for the Department of National Revenue, Customs and Excise. Also enclosed are copies of the K14D Request for Re-Determination forms which have been forwarded to the T.P.A. Unit in Toronto.

We take the view that the delay in exercising your power under the Customs Act is a breach of my clients' rights of free expression under the Charter. Any delays prevent our client from bringing the matter to court for a proper judicial determination of the issue of alleged obscenity.

The magazines seized in #3730-2/64T-2772 are of a genre which, in my clients' experience, are sometimes seized and ordered detained -- and sometimes not. We would like to treat the pending litigation as a test case in order to resolve this vexing problem.

Sincerely,

Charles Campbell  
CC:ck  
Enclosures

# ILER, CAMPBELL & ASSOCIATES

Barristers & Solicitors

150 Simcoe Street  
Toronto, Ontario  
Canada M5H 3G4  
(416) 598-0103  
FAX: 598-3484

Charles Campbell  
Brian Iler  
Murray Klippenstein  
Carol Lee Smith

Associates:  
Ian Anderson  
Garth Dee  
Paul H. Reinhardt  
Bruce D. Woodrow

November 24, 1989

T.P.A. Unit  
E Holdings and Appeals  
Deputy Minister  
Revenue Canada, Customs and Excise  
P.O. Box 10, Station A  
Toronto, Ontario M5W 1A3

Dear Sir or Madam:

Re: Glad Day Bookshop Seizures:

- a) #3730-2/64T-2772
- b) #3730-2/64T-2454
- c) #3730-2/64T-2173
- d) #3730-2/64T-2336
- e) #3739-2/64T-2177
- f) #3730-2/64T-2176
- g) #55634/case 2263

I am enclosing Notices of Appeal with reference to the above-noted seizures. May we have your decisions forthwith.

We take the view that the delay in exercising your power under the Customs Act is a breach of my clients' rights of free expression under the Charter. Any delay prevents our client from bringing the matter to court for a proper judicial determination of the issue of alleged obscenity.

The magazines seized in #3730-2/64T-2772 are of a genre which, in my clients' experience, are sometimes seized and ordered detained -- and sometimes not. We would like to treat the pending litigation as a test case in order to resolve this vexing problem.

Sincerely,

Charles Campbell  
CC:ck  
Enclosures



5 BOND NO  
NO DECAUTION

DATE FILED	132
DATE DE PRESENTATION	

	DATE PAID	DATE DE PAIEMENT
39		

DATE INTEREST SECOND INTEREST CALCULATES A PARTIAL DU	41	DATE
<input type="checkbox"/> CANCELLED <input type="checkbox"/> APPROVE	42	RETURN CLECK COMMA'S FOR REWE
<input type="checkbox"/> CANCELLED <input type="checkbox"/> APPROVE	43	DATE

	MONTE-DE-CAILLE	MONTE-APPOULE	CODAGE
42 DUTY			
GROITS			
43 BILLS			
TALE			
WIDE			
44 TAY			
KEY			
45 ROSE			
-OTAL			
46 TREES			
WATERS			

K 140 — REQUEST FOR RE-DETERMINATION — RE-APPRAISAL BY THE DEPUTY MINISTER  
DEMANDE DE NOUVELLE DÉTERMINATION — NOUVELLE ESTIMATION AU SOUS-MINISTRE

2 IMPRIMER LE NOMBRE, LE NOM, LE PRÉNOM, LE NOM D'USAGER, LE NOM ET L'ADRESSE DE L'IMPORTATEUR

OF  
SUN

FACE

Gladi Day Bookshop  
598a Yonge St.  
Toronto, Canada M4Y 1Z3

3 MAIL CHECKS TO  
ENVOYER LE CHECK PAR LA POSTE A

4	ACCOUNT SECURITY NO N° DE COMPTE GARANTIE	5	OFFICE BUREAU	6	REQUEST NO N° DE LA DEMANDE
		7		3RD NO N° DE 3 <sup>RD</sup>	
8		ORIGINAL ENTRY NO / NO DE DECL. ORIGINALE	12	V/A	M/M
9		AMENDING ENTRY NO / NO DE DECL. RECT.	13		D/U
		DATE DU	14		
10		3. E 24. NO / NO DU B 24	15		

15 BOND NO  
NODE CAUTION

[illegible]

1. Jeard Molderhauer  
 2. Siad Day Bookshop  
 3. 1/22/89  
 4. San Francisco  
 5. San Francisco  
 6. San Francisco  
 7. San Francisco  
 8. San Francisco  
 9. San Francisco  
 10. San Francisco  
 11. San Francisco  
 12. San Francisco  
 13. San Francisco  
 14. San Francisco  
 15. San Francisco  
 16. San Francisco  
 17. San Francisco  
 18. San Francisco  
 19. San Francisco  
 20. San Francisco  
 21. San Francisco  
 22. San Francisco  
 23. San Francisco  
 24. San Francisco  
 25. San Francisco  
 26. San Francisco  
 27. San Francisco  
 28. San Francisco  
 29. San Francisco  
 30. San Francisco  
 31. San Francisco  
 32. San Francisco  
 33. San Francisco  
 34. San Francisco  
 35. San Francisco  
 36. San Francisco  
 37. San Francisco  
 38. San Francisco  
 39. San Francisco  
 40. San Francisco  
 41. San Francisco  
 42. San Francisco  
 43. San Francisco  
 44. San Francisco  
 45. San Francisco  
 46. San Francisco  
 47. San Francisco  
 48. San Francisco  
 49. San Francisco  
 50. San Francisco  
 51. San Francisco  
 52. San Francisco  
 53. San Francisco  
 54. San Francisco  
 55. San Francisco  
 56. San Francisco  
 57. San Francisco  
 58. San Francisco  
 59. San Francisco  
 60. San Francisco  
 61. San Francisco  
 62. San Francisco  
 63. San Francisco  
 64. San Francisco  
 65. San Francisco  
 66. San Francisco  
 67. San Francisco  
 68. San Francisco  
 69. San Francisco  
 70. San Francisco  
 71. San Francisco  
 72. San Francisco  
 73. San Francisco  
 74. San Francisco  
 75. San Francisco  
 76. San Francisco  
 77. San Francisco  
 78. San Francisco  
 79. San Francisco  
 80. San Francisco  
 81. San Francisco  
 82. San Francisco  
 83. San Francisco  
 84. San Francisco  
 85. San Francisco  
 86. San Francisco  
 87. San Francisco  
 88. San Francisco  
 89. San Francisco  
 90. San Francisco  
 91. San Francisco  
 92. San Francisco  
 93. San Francisco  
 94. San Francisco  
 95. San Francisco  
 96. San Francisco  
 97. San Francisco  
 98. San Francisco  
 99. San Francisco  
 100. San Francisco

[illegible]



OF  
SUR

2 IMPORTER NUMBER NAME ADDRESS  
NUMBER ROOM ET ADDRESS DE L'IMPORTATEUR

Glad Day Bookshop  
598 a Yonge St.  
Toronto Canada  
M4Y 1Z3

3 MAIL CHEQUE TO  
ENVOYER LE CHEQUE PAR LA POSTE A

[illegible]15 BOND NO  
NO DECAUTION[illegible]

☐ RE DEFERMENT  
☐ NO DEFERMENT  
☐ RE APPEAL  
☐ NO RE APPEAL  
 Redetermination  
 under section 60  
 of the  
 Customs Act

David Mendenhall  
Stadler Books

JUSTIFICATION FOR REQUEST/JUSTIFICATION DE LA DEMANDE

REPLY/REPOSNE

132 FILE NO DE DRESS

ST. LUENAGUE DIST.

[illegible]

2. INDICATE NUMBER, NAME, ADDRESS,  
NUMBER, NAME ET ADRESSE DE L'IMPORTATEUR  
Glad Day Bookshop  
593 a Yonge St.  
Toronto, Canada M4Y 1Z3

3 MAIL CHEQUE "O"  
ENVOYER LE CHEQUE PAR LA POSTE A

1	ORIGINAL ENTRY NO. NO DE DECL. ORIGINALE	10	Y/A	MAI	DJ
2	AMENDING ENTRY NO. NO DE DECL. RECT	12			
3	E 24 NO. NO DU E 24	14			

[illegible]

REDUPLICATION  
NOUVELLE DEFENSATION

REDUPLICATION  
NOUVELLE DEFENSATION

Redetermination, unua sector  
of the  
BO  
of the  
Customs Act

Justification for Request Justification de la Demande

World Moldenhauer  
Good Day Book Shop  
11/23/89 Jennifer Adkins

50 FILE NO. AD-61 DASSER

50 FILE NO. AND OF DOSSIER	
DATE	

40 DATE INTEREST BEGINNING MONTHS CALCULATED A PARTIAL DU			
41	42	43	44
CANCELLED APPROVE	APPROVED APPROVE	REMOVED COMMENTS APPROVE	DATE
44	45	46	47
BUY DROPS	APPROVED MONTANT APPROVE	AS APPROVED COMMENTS APPROVE	CODING CODAGE
48	49	50	51
SALES TAKE OF VEHICLE			
49	50	51	52
EXPENSE TAKE DROPS			
52	53	54	55
TOTAL			



Glad Day Bookshop  
598a Yonge St  
Toronto, Canada M4Y 1Z3

[illegible]

TARIFF ITEM NUMBER MARK	COMMODITY CODE MANUFACTURE	UNIT IMPORT DE ME	QUANTITY QUANTITE	UNIT CODE V. EN L.	RATE OF DUTY TAUX DE DROIT	EX- STATUS STATUT	RATE TAUX DE L. A.	EX- RATE TAUX DE L. A.	VALUE FOR COMMISSION VALEUR POUR CHANGER	EXCH- DATE DATE DE CHANGER	CRY- CODE LODGE DEVISE	VALUE FOR DUTY RCM DOLLARS VALEUR EN DOLLARS C.M.	REGULAR DUTY ORDONNANCE	DUTY PAID VALUE VALEUR INCIDENTE	SALES TAX TAUX DE VENTE	EXCISE TAX DROIT
4901109000			15 Magazines													
9956			5 Playguy													
			5 Advocate Nov													
			File No. 3730-2/64T-2772													

38 DATE PAID  
DATE DE PAIEMENT

39 DATE FILED  
DATE DE PRESENTATION

DECLARATION  
NOUVELLE DECLARATION

☐ DECLARATION  
VOUS DÉCLAREZ

Redetermination  
under section  
en vertu de l'article

60

of the  
de la Loi

Customs Act

JUSTIFICATION FOR REQUEST/JUSTIFICATION DE LA DEMANDE:

1  
2

David Moldenhauer  
David Moldenhauer, 1000 10th St. S.W.,  
Seattle, WA 98104

Shad Day Bookshop  
Shad Day Bookshop, 1000 10th St. S.W.,  
Seattle, WA 98104

1/22/89  
David Moldenhauer

FILE NO. NO. DOSSIER

51043

[illegible]







Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Glad Day Bookshop,  
598A Yonge St.,  
Toronto, Ontario  
M4Y 1Z3

Your file      Votre référence

Our file      Notre référence  
4545-2(RR)  
T.P.A., Toronto Region  
Box 10, Stn. A  
Toronto, Ontario  
M5W 1A3

December 5, 1989

Dear Sir:

This refers to your letter dated November 22, 1989 to appeal the decision on the "Notice of Detention" letter, file 3730-2/64T, 2173 classifying 25 magazines "Oriental Guys (OG#4)" as prohibited entry into Canada under the provision of tariff code 9956.

Enclosed are 2 partially completed form B2As which you are requested to complete where indicated (x) and return to the attention of the undersigned at the address indicated above.

An appeal for re-determination of tariff classification must be submitted within ninety (90) days of the date on the "Notice of Detention" letter.

Yours truly,

R. Ryan  
Tariff and Values Administrator  
Valuation Unit

RR:mo  
Encl.

Canada

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)



Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Glad Day Bookshop,  
598A Yonge St.,  
Toronto, Ontario  
M4Y 1Z3

Your file      Votre référence

Our file      Notre référence

4545-2(RR)  
T.P.A., Toronto Region  
Box 10, Stn. A  
Toronto, Ontario  
M5W 1A3

December 5, 1989

Dear Sir:

This refers to your letter dated November 22, 1989 to appeal the decision on the "Notice of Detention" letter, file 3730-2/64T 2176 classifying 60 books 5-Movie Star Confidential, 16-Humongous Vo.5, 15-Harry Chess, 24 Hot Tricks Vol. 5" as prohibited entry into Canada under the provision of tariff code 9956.

Enclosed are 2 partially completed form B2As which you are requested to complete where indicated (x) and return to the attention of the undersigned at the address indicated above.

An appeal for re-determination of tariff classification must be submitted within ninety (90) days of the date on the "Notice of Detention" letter.

Yours truly,

R. Ryan  
Tariff and Values Administrator  
Valuation Unit

RR:mo  
Encl.

Canada

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)





Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Glad Day Bookshop,  
598A Yonge St.,  
Toronto, Ontario  
M4Y 1Z3

Your file

Votre référence

Our file

Notre référence

4545-2 (RR)

T.P.A., Toronto Region  
Box 10, Stn. A  
Toronto, Ontario  
M5W 1A3

December 5, 1989

Dear Sir:

This refers to your letter dated November 22, 1989 to appeal the decision on the "Notice of Detention" letter, file 3730-2/64T, 2177 classifying 27 Books - "5 - sex Stop Vol. #3/ 22 Hot Tricks Vol #5" as prohibited entry into Canada under the provision of tariff code 9956.

Enclosed are 2 partially completed form B2As which you are requested to complete where indicated (x) and return to the attention of the undersigned at the address indicated above.

An appeal for re-determination of tariff classification must be submitted within ninety (90) days of the date on the "Notice of Detention" letter.

Yours truly,

R. Ryan  
Tariff and Values Administrator  
Valuation Unit

RR:mo  
Encl.

Canada

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)



Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Glad Day Bookshop,  
598A Yonge St.,  
Toronto, Ontario  
M4Y 1Z3

Your file      Votre référence

Our file      Notre référence

4545-2(RR)  
T.P.A., Toronto Region  
Box 10, Stn. A  
Toronto, Ontario  
M5W 1A3

December 5, 1989

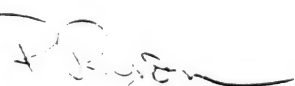
Dear Sir:

This refers to your letter dated November 22, 1989 to appeal the decision on the "Notice of Detention" letter, file 3730-2/64T 2336 classifying 50 Magazines "Bear" as prohibited entry into Canada under the provision of tariff code 9956.

Enclosed are 2 partially completed form B2As which you are requested to complete where indicated (x) and return to the attention of the undersigned at the address indicated above.

An appeal for re-determination of tariff classification must be submitted within ninety (90) days of the date on the "Notice of Detention" letter.

Yours truly,

  
R. Ryan  
Tariff and Values Administrator  
Valuation Unit

RR:mo  
Encl.

Canada

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)





Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Glad Day Bookshop,  
598A Yonge St.,  
Toronto, Ontario  
M4Y 1Z3

Your file      Votre référence

Our file      Notre référence  
4545-2(RR)

T.P.A., Toronto Region  
Box 10, Stn. A  
Toronto, Ontario  
M5W 1A3

December 5, 1989


Dear Sir:

This refers to your letter dated November 22, 1989 to appeal the decision on the "Notice of Detention" letter, file 3730-2/64T-2772 classifying 15 magazines "5-Playguy, 5-In Touch, and 5 - Advocate Men" as prohibited entry into Canada under the provision of tariff code 9956.

Enclosed are 2 partially completed form B2As which you are requested to complete where indicated (x) and return to the attention of the undersigned at the address indicated above.

An appeal for re-determination of tariff classification must be submitted within ninety (90) days of the date on the "Notice of Detention" letter.

Yours truly,

  
R. Ryan  
Tariff and Values Administrator  
Valuation Unit

RR:mo  
Encl.

Canada

Department  
of Customs Revenue  
Douanes et Accise

Ministre  
du Revenu national  
Ministère de l'Accise





ENTER NAME AND ADDRESS  
ET ADRESSE DE L'IMPORTATEUR

NO. IN

2 TI  
N

Glad Day Bookshop  
5981 Yonge St.,  
Toronto, Ont. M4Y 1Z3



00000-50320187-4

6 PAGE

OF  
DE

7 DATE FILED/DATE DE PRESENTATION

OR  
DE  
TETE

9 MAIL TO POSTER A

3 OFFICE NO.  
N° DE BUREAU

4 ORIGINAL TRANSACTION NO.  
N° DE LA TRANSACTION ORIGINALE

5

Y/A

M/M

DU

SEIZURE

10 SECURITY NO./N° DE SECURITE

11 COUNTRY OF ORIGIN  
PAYS D'ORIGINE

12 COUNTRY OF EXPORT  
PAYS D'EXPORTATION

13 TARIFF TREATMENT  
TRAITEMENT TARIFAIRE

14 DIRECT SHIPMENT DATE  
DATE D'EXPEDITION DIRECTE

15 CRCY CODE  
CODE DEVISE

16 TIME LIMIT/DÉLAI

T.P.A.

50 JAN -3

"PROHIBITED"

QUANTITY QUANTITE	UNIT MEAS. UNITE DE MES.	RATE OF DUTY TAUX DE DROIT	S.T. CODE/RATE CODE/TAX T.V.	E.T. RATE TAUX T.A.	DUTY DROITS	DUTY PAID VALUE VALEUR A L'ACQUITTE	SALES TAX TAUX DE VENTE	EXCISE TAX TAUX D'ACCISE
----------------------	-----------------------------------	-------------------------------	---------------------------------------	------------------------	----------------	--	----------------------------	-----------------------------

25 Magazines - "ORIENTAL GUYS, (OG#4)

FILE NO. 3730-2/64T-2173

4901 10 90 00

9956

VALUE FOR DUTY  
VALEUR EN DROITS

4901 10 90 00

ATION FOR REQUEST/JUSTIFICATION DE LA DEMANDE

-DECLARATION

UNDER  
EN VERTU DE

SEC. 60(1) (A) OF THE CUSTOMS ACT

ATION/EXPLICATION:

ATION/DECLARATION

\* JEARLD F. MOLDENHAUER

OF  
DE

GLAD DAY BOOKSHOP

PLEASE PRINT NAME/LETRES MOUTES S.V.P.

IMPORTER - AGENT/IMPORTATEUR - AGENT

THE PARTICULARS OF THIS DOCUMENT TO BE TRUE ACCURATE AND COMPLETE / DÉCLARE QUE LES RENSEIGNEMENTS CI DESSUS SONT VRAIS ET COMPLETS

\* 900102

DATE

\* *Earld F. Moldenhauer*


SIGNATURE

MENT OF NATIONAL REVENUE - CUSTOMS AND EXCISE

36	SPECIAL ASSESSMENT COTISATION SPECIALE	
37	DUTY DROITS	
38	SALES TAX TAUX DE VENTE	
39	EXCISE TAX TAUX D'ACCISE	
40	TOTAL	
41	INTEREST INTERET	
42	AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DU AU RECEVEUR GENERAL DU CANADA	
43	AMOUNT DUE CLAIMANT TOTAL DU AU REQUERANT	

MINISTRE DU REVENU NATIONAL - DOUANES ET ACCISE

Canada

1. NAME AND ADDRESS LE NOM ET L'ADRESSE DE L'IMPORTATEUR		2. TRANSAC N° DE TR		 00000-50320189-6		6. PAGE	
ad Bookshop 2A Yonge St., Toronto, Ont. M5Y 1S3		3. OFFICE NO N° DE BUREAU		4. ORIGINAL TRANSACTION NO N° DE LA TRANSACTION ORIGINALE		5. Y/A M/M DJJ	
9. MAIL TO POSTER A		7. DATE FILED/DATE DE PRESENTATION					
10. SECURITY NO/N° DE SECURITE		T.P.A.					
11. COUNTRY OF ORIGIN PAYS D'ORIGINE		12. COUNTRY OF EXPORT PAYS D'EXPORTATION		13. TARIFF TREATMENT TRAITEMENT TARIFAIRE			
14. DIRECT SHIPMENT DATE DATE D'EXPEDITION DIRECTE		15. CRCY CODE CODE DEVISE		16. TIME LIMIT/DÉLAI			
50 JAN -3							

"PROHIBITED"

[illegible]

ATION FOR REQUEST/JUSTIFICATION DE LA DEMANDE

IMPORTATION UNDER EN VERTU DE SEC. 60 (1) (A) OF THE CUSTOMS ACT

ATION/EXPLICATION:

..

ATION/DECLARATION

.. JEARLID F. MOLIDENAUE <sup>20F</sup> <sub>DE</sub> GLAD DAY BOOKSHOP

PLEASE PRINT NAME LETTRES MOULÉES SVP

IMPORTER - AGENT/IMPORTATEUR AGENT

THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS

.. 900102 JEARLID F. MOLIDENAUE

DATE

.. JEARLID F. MOLIDENAUE

DATE

MINISTÈRE DU REVENU NATIONAL - DOUANES ET AGRICULTURE

# Canadă



Clad Bookshop,  
598A Yonge St.,  
Toronto, Ont.  
MAY 123

 $\text{NC.N}^{\oplus}$ 

2 TRANSAC  
N° DE TR



00000-50320193-2

6 PAGE

OF  
DE

7	DATE FILED: DATE DE PRESENTATION
---	----------------------------------

T.P.A.

50 JAN -3

"PROHIBITED"

QUANTITY QUANTITE	28 UNIT MEAS. UNITE DE MES.	29 RATE OF DUTY TAUX DE DROIT	30 S.T. CODE/RATE CODE/TAX T.V.	31 E.T. RATE TAUX T.A.	32 DUTY DROITS	33 DUTY PAID VALUE VALEUR A L'ACQUITE	34 SALES TAX TAKE DE VENTE	35 EXCISE TAX TAKE D'ACCISE
27 Books - "5 Sex Ston, Vol. #3, 22 - Hot Tricks, Vol. #5, FILE No. 3730-2/64T-2177								
1001 10 00 00		9956						
1001 10 00 00								

JUSTIFICATION DE LA DEMANDE

### OTHER EVIDENCE:

UNDER  
EN VERTU DE

SEC. 60 (1) (A) OF THE CUSTOMS ACT

: ACTION/EXPLANATION:

AT ON DECLARATION.

: JERARD F. MOLDENAUER OF GLAD DAY BOOKSHOP

DATE: 10/10/1978 BY: J. W. W. SVP

IMPORTER AGENT-IMPORTATEUR-AGENT

THE PARTICULARS OF THIS DOCUMENT TO BE TRUE ACCURATE AND COMPLETE / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS

x 900102

x Bartholdy

SIG-NA-1-28

DEPT OF NATIONAL REVENUE - CUSTOMS AND EXCISE

7

36	SPECIAL ASSESSMENT COTISATION SPECIALE	
37	DUTY DROITS	
38	SALES TAX TAKE DE VENTE	
39	EXCISE TAX TAKE D'ACCISE	
40	TOTAL	
41	INTEREST INTERET	
42	AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DU AU RECEVEUR GENERAL DU CANADA	
43	AMOUNT DUE CLAIMANT TOTAL DU AU REQUERANT	

MINISTÈRE DU REVENU NATIONAL — DOUANES ET ACCISE

# Canada

MINISTÈRE DU REVENU NATIONAL — DOUANES ET ACCISE



"PROHIBITED"

ATION FOR REQUEST JUSTIFICATION DE LA DEMANDE

UNDEA  
EN VERTU DE

SEC. 60 (1) (A) OF THE CUSTOMS ACT

TION/EXPLICATION:

X

ONCE AGAIN

JEAN RUD F MOLDENAUER OF DE  
 LAST KNOWN NAME: THES MOULESS SR

GLAD DAY BOOKSHOP

IMPORTER AGENT IMPORTATELA AGENT

7. PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE / DECLARE QUE LES RENSEIGNEMENTS CIDESSUS SONT VRAIS ET COMPLETS

x 900102

DATE \_\_\_\_\_

**SIGNATURE**

OF NATIONAL REVENUE - CUSTOMS AND EXCISE

# Canada

36	SPECIAL ASSESSMENT COTISATION SPECIALE	
37	DUTY DROITS	
38	SALES TAX TAKE DE VENTE	
39	EXCISE TAX TAKE D'ACCISE	
40	TOTAL	
41	INTEREST INTERET	
42	AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DU AU RECEVEUR GENERAL DU CANADA	
43	AMOUNT DUE CLAIMANT TOTAL DU AU REQUERANT*	

MINISTÈRE DU REVENU NATIONAL - DOUANES ET ACCISE







T.P.A. Unit  
Toronto Region  
P.O. Box 10 Station "A"  
Toronto, Ontario  
M5W 1A3  
January 10, 1990

Your file    Votre référence

Our file    Notre référence

Glad Day Bookshop  
598 Yonge St.  
Toronto, Ontario  
M4Y 1Z3

T4545-2 (RR)

Adjustment No.: 00000503201874 Jan. 3/90  
Original File No.: 37302/64T-2173 Nov. 1/89  
and Date: Oct. 16, 1989

B2 DECISION:

The Magazines - "Oriental Guys (4)" have been examined and are found to be obscene and prohibited entry into Canada under tariff code 9956.

Tariff code 9956 reads "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind (a) that are deemed to be obscene under subsection 159(8) of the Criminal Code".

Paragraphs 5 and 6(a), (1)(8) of the Custom's Memorandum D9-1-1, the Interpretive Policy Administration of Tariff Code 9956, were used as the guideline to prohibit said magazines,

Paragraph (5) reads: "Goods which are deemed to be obscene or hate propaganda under the Criminal Code are those of a dominant characteristic of which is the undue exploitation of sex and any one or more of the following subjects, namely crime, horror, cruelty and violence".

Paragraph (6) reads: "The following goods insofar as they are found to be obscene within the meaning of the terms as set forth above are to be classified under tariff code 9956 and their importation onto Canada prohibited:

(a) Goods which depict or describe sexual acts that appear to degrade or dehumanize any of the participants, including:

(1) Depictions or descriptions of sex with violence, submission, coercion, ridicule, degradation, exploitation, or humiliation of any human being, whether sexually explicit or not, and which appear to condone or otherwise endorse such behavior for the purposes of sexual stimulation or pleasure.

(8) Depictions or descriptions of anal penetration including depictions or descriptions involving implements of all kinds.



Your file    Votre référence

Our file    Notre référence

This represents a Tariff and Values Administrator's decision under Sec. 60 of the Customs Act. Any appeal thereof must be made to the Deputy Minister of National Revenue & Excise on Form B2 (K14D) within 90 days from the date of this decision.

If you choose to export the above mentioned goods, you must forward a statement to the undersigned at the address indicated above that you wish to export the goods and that you will not appeal the prohibited ruling. The exportation of the goods will be at your expense, and you must make all arrangements for pick-up and transportation of the goods. Since Canada Post prohibits the use of the mail system for the transportation of these goods, you must make arrangements for a Customs bonded carrier, such as a bonded courier. As the courier must be approved by Customs, please contact the Customs Office at the point of entry at (416) 270-6711 before making a final commitment to the courier.

R. Ryan  
Tariff and Values Administrator  
Toronto Region

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		2 TRANSACTION NO N° DE TRANSACTION	
Glad Day Bookshop, 598A Yonge St., Toronto, Ont. M4Y 1Z3		00000 -50320187-4	
3 OFFICE NO N° DE BUREAU		4 ORIGINAL TRANSACTION NO N° DE LA TRANSACTION ORIGINALE	
		SEIZURE	
5 Y.A.		6 M.M.	
7 D.J.		8 PAGE NO N° DE PAGE	
9 MAIL TO/POSTER A		10 SECURITY NO/N° DE SECURITE	
Glad Day Bookshop, 598A Yonge St., Toronto, Ont. M4Y 1Z3		DATE OF DECISION DATE DE LA DECISION 90/01/09	
<input type="checkbox"/> ACCEPTED AS CLAIMED ACCEPTÉ TEL QUE DÉCLARÉ		<input type="checkbox"/> CANCELLED ANNULÉ	
<input checked="" type="checkbox"/> SEE ATTACHED FEUILLE JOINTÉ			

REMARKS COMMENTAIRES

DATE INTEREST BEGINS INTERET CALCULE A PARTIR DU

PLEASE SEE ATTACHED

AUTHORITY FOR DECISION AUTORISATION POUR DECISION

THIS REPRESENTS A DECISION UNDER SECTION  
CETTE PRÉSENTE DÉCISION EST ÉMISE EN VERTU DE L'ARTICLE

60(3)

CUSTOMS ACT

FURTHER REQUEST/DEMANDE ADDITIONNELLE

A REQUEST/APPEAL FOR  
PROCÉDURE DE DEMANDE/RECOURS D'APPEL POUR

RE-DETERMINATION

UNDER SECTION  
EN VERTU DE L'ARTICLE

63

OF THE  
DE LA

CUSTOMS ACT

MAY BE MADE TO THE  
PEUT ÊTRE ENTREPRISÉ AUPRÈS DU

DEPUTY MINISTER

WITHIN  
DANS LES

90

DAYS FROM THE DATE OF NOTIFICATION OF THIS DECISION  
JOURS SUIVANT LA NOTIFICATION DE CETTE DÉCISION

11	20% DUTY (IMPORT)	
12	DUTY DROITS	
13	SALES TAX	
14	TAXE DE VENTE	
15	SALES TAX	
16	TAXE DE VENTE	
17	SALES TAX	
18	TAXE DE VENTE	
19	SALES TAX	
20	TAXE DE VENTE	
21	SALES TAX	
22	TAXE DE VENTE	
23	SALES TAX	
24	TAXE DE VENTE	
25	SALES TAX	
26	TAXE DE VENTE	
27	SALES TAX	
28	TAXE DE VENTE	
29	SALES TAX	
30	TAXE DE VENTE	

R. Ryan

Tariff and Values Administrator

mo

REVENUE OF NATIONAL REVENUE - REVENUE NATIONAL

REVENUE OF NATIONAL REVENUE - REVENUE NATIONAL







T.P.A. Unit  
Toronto Region  
P.O. Box 10 Station "A"  
Toronto, Ontario  
M5W 1A3  
January 10, 1990

Your file    Votre référence

Our file    Notre référence

Glad Day Bookshop  
598 Yonge St.  
Toronto, Ontario  
M4Y 1Z3

T4545-2 (RR)  
Adjustment No.: 00000503201896 Jan. 3/90  
Original File No.: 37302/64T-2176  
and Date: Oct. 10/89

B2 DECISION:

The Books "Movie Star Confidential" "Humorous Vo. 5" "Harry Chess" and "Hot Tricks Vol. 5" have been examined and are found to be obscene and prohibited entry into Canada under tariff code 9956.

Tariff code 9956 reads "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind (a) that are deemed to be obscene under subsection 159(8) of the Criminal Code".

Paragraphs 5 and 6(a), (1)(3)(8) of the Custom's Memorandum D9-1-1, the Interpretive Policy Administration of Tariff Code 9956, were used as the guideline to prohibit said Books.

Paragraph (5) reads: "Goods which are deemed to be obscene or hate propaganda under the Criminal Code are those of a dominant characteristic of which is the undue exploitation of sex and any one or more of the following subjects, namely crime, horror, cruelty and violence".

Paragraph (6) reads: "The following goods insofar as they are deemed to be obscene within the meaning of the terms as set forth above are to be classified under tariff code 9956 and their importation onto Canada prohibited:

(a) Goods which depict or describe sexual acts that appear to degrade or dehumanize any of the participants, including:

(1) Depictions or descriptions of sex with violence, submission, coercion, ridicule, degradation, exploitation, or humiliation of any human being, whether sexually explicit or not, and which appear to condone or otherwise endorse such behavior for the purposes of sexual stimulation or pleasure.

(3) Depictions and descriptions of bondage, involuntary servitude and the state of human beings subjected to external control in a sexual context.





Your file    Votre référence

Our file    Notre référence

(3) Depictions or descriptions of anal penetration including depictions or descriptions involving implements of all kinds.

This represents a Tariff and Values Administrator's decision under Sec. 60 of the Customs Act. Any appeal thereof must be made to the Deputy Minister of National Revenue & Excise on Form B2 (K14D) within 90 days from the date of this decision.

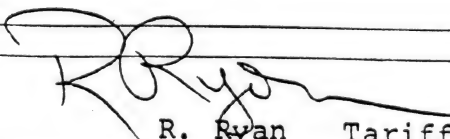
If you choose to export the above mentioned goods, you must forward a statement to the undersigned at the address indicated above that you wish to export the goods and that you will not appeal the prohibited ruling. The exportation of the goods will be at your expense, and you must make all arrangements for pick-up and transportation of the goods. Since Canada Post prohibits the use of the mail system for the transportation of these goods, you must make arrangements for a Customs bonded carrier, such as a bonded courier. As the courier must be approved by Customs, please contact the Customs Office at the point of entry at (416) 273-6711 before making a final commitment to the courier.

R. Ryan  
Tariff and Values Administrator  
Toronto Region

1. IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		2. TRANSACTION NO. N° DE TRANSACTION		00000 50320189-6	
Glad Day Bookshop, 598A Yonge St., Toronto, Ont. M4Y 1Z3		ACCOUNT SECURITY NO. N° DE COMPTE GARANTIE		ASSIGNED NO. N° DESIGNÉ	
9. MAIL TO POSTER A		3. OFFICE NO. N° DE BUREAU	4. ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE	5. Y/A	6. PAGE NO./N° DE PAGE
Glad Day Bookshop, 598A Yonge St., Toronto, Ont. M4Y 1Z3		SEIZURE			
		10. SECURITY NO./N° DE SECURITE		7. DATE OF DECISION DATE DE LA DECISION	
				90/01/09	
		<input type="checkbox"/> ACCEPTED AS CLAIMED ACCEPTÉ TEL. QUE DÉCLARÉ		<input type="checkbox"/> CANCELLED ANNULÉ	
				<input checked="" type="checkbox"/> SEE ATTACHED FEUILLE CI-JOINTE	

REMARKS/COMMENTAIRES	DATE INTEREST BEGINS/INTÉRÊT CALCULÉ À PARTIR DU
PLEASE SEE ATTACHED	

AUTHORITY FOR DECISION/AUTORISATION POUR DECISION	
THIS REPRESENTS A DECISION UNDER SECTION LA PRÉSENTE DECISION EST RENDUE EN VERTU DE L'ARTICLE	60(3) CUSTOMS ACT

FURTHER REQUEST/DEMANDE ADDITIONNELLE	
A REQUEST/APPEAL FOR PROCÉDURES DE DEMANDE/RECOURS D'APPEL POUR	
RE-DETERMINATION	
UNDER SECTION EN VERTU DE L'ARTICLE	63 OF THE DE LA
CUSTOMS ACT	
MAY BE MADE TO THE DOIVENT ÊTRE ENTREPRISES AUPRÈS DU	
DEPUTY MINISTER	
WITHIN DANS LES	90 DAYS FROM THE DATE OF NOTIFICATION OF THIS DECISION JOURS À PARTIR DE LA DATE DE NOTIFICATION DE LA DÉCISION
 <b>R. Ryan</b> Tariff and Values Administrator mo CUSTOMS OFFICER AGENT DES DOUANES	

30. SPECIAL ASSESSMENT CONTRIBUTION SPÉCIALE	
31. DUTY DROITS	
32. SALES TAX TAUX DE VENTE	
33. EXCISE TAX TAUX D'ACCISE	
34. SECURITY GARANTIE	
35. AMOUNT DUE RÉCEVÉ GÉNÉRAL DU CANADA TOTAL DU AU RÉCEVÉ GÉNÉRAL DU CANADA	
36. AMOUNT DUE CLAIMANT TOTAL DU À L'INTERVENANT	







T.P.A. Unit  
Toronto Region  
P.O. Box 10 Station "A"  
Toronto, Ontario  
M5W 1A3  
January 10, 1990

Your file    Votre référence

Our file    Notre référence

Glad Day Bookshop  
598 Yonge St.  
Toronto, Ontario  
M4Y 1Z3

T4545-2 (RR)

Adjustment No.: 00000503201932 Jan. 3/90  
Original File No.: 37302/64T-2177  
and Date: Oct. 16, 1989

B2 DECISION:

The Books "Sex Stop, Vol. #3", "Hot Tricks, Vol. 5" have been examined and are found to be obscene and prohibited entry into Canada under tariff code 9956.

Tariff code 9956 reads "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind (a) that are deemed to be obscene under subsection 159(3) of the Criminal Code".

Paragraphs 5 and 6(a), (1)(8) of the Custom's Memorandum D9-1-1, the Interpretive Policy Administration of Tariff Code 9956, were used as the guideline to prohibit said Books.

Paragraph (5) reads: "Goods which are deemed to be obscene or hate propaganda under the Criminal Code are those of a dominant characteristic of which is the undue exploitation of sex and any one or more of the following subjects, namely crime, horror, cruelty and violence".

Paragraph (6) reads: "The following goods insofar as they are deemed to be obscene within the meaning of the terms as set forth above are to be classified under tariff code 9956 and their importation onto Canada prohibited:

(a) Goods which depict or describe sexual acts that appear to degrade or dehumanize any of the participants, including:

(1) Depictions or descriptions of sex with violence, submission, coercion, ridicule, degradation, exploitation, or humiliation of any human being, whether sexually explicit or not, and which appear to condone or otherwise endorse such behavior for the purposes of sexual stimulation or pleasure.

(2) Depictions or descriptions of anal penetration including depictions or descriptions involving implements of all kinds.



Your file    Votre référence

Our file    Notre référence

This represents a Tariff and Values Administrator's decision under Sec. 60 of the Customs Act. Any appeal thereof must be made to the Deputy Minister of National Revenue & Excise on Form B2 (K14D) within 90 days from the date of this decision.

If you choose to export the above mentioned goods, you must forward a statement to the undersigned at the address indicated above that you wish to export the goods and that you will not appeal the prohibited ruling. The exportation of the goods will be at your expense, and you must make all arrangements for pick up and transportation of the goods. Since Canada Post prohibits the use of the mail system for the transportation of these goods, you must make arrangements for a Customs bonded carrier, such as a bonded courier. As the courier must be approved by Customs, please contact the Customs Office at the point of entry at (416) 270-6711 before making a final commitment to the courier.

B. Ryan  
Tariff and Values Administrator  
Toronto Region

1. IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		2. TRANSACTION NO. N° DE TRANSACTION	
Glad Day Bookshop 598A Yonge St., Toronto, Ontario M4Y 1Z3		00000 50320193-2	
3. OFFICE NO. N° DE BUREAU		4. ORIGINAL TRANSACTION NO. N° DE TRANSACTION ORIGINALE	
		SEIZURE	
5. Y/A		6. PAGE NO./N° DE PAGE	
7. DATE OF DECISION DATE DE LA DECISION		90/01/09	
8. SECURITY NO./N° DE SECURITE		9. ACCEPTED AS CLAIMED ACCEPTÉ TEL QUE DÉCLARÉ	
10. CANCELLED ANNULÉ		11. SEE ATTACHED FEUILLE JOINTÉ	

REMARKS/COMMENTAIRES

DATE INTEREST BEGINS/INTERET CALCULÉ À PARTIR DU

PLEASE SEE ATTACHED

12. AUTHORITY FOR DECISION/AUTORISATION POUR DECISION

60(3)

CUSTOMS ACT

13. REPRESENTS A DECISION/REPRÉSENTE UNE DECISION

14. THIS DECISION IS REVOKED BY VERTU DE L'ARTICLE

15. OTHER QUESTIONS/DEMANDE ADDITIONNELLE

16. REQUEST APPEAL FOR

PROCÉDURES DE DEMANDE RECOURS D'APPEL POUR

RE-DETERMINATION

17. UNDER SECTION

VERTU DE L'ARTICLE

63

OF THE

DE LA

CUSTOMS ACT

DEPUTY MINISTER

18. MAY BE MADE TO THE

19. MAY BE MADE TO THE

90

20. DATE FROM THE DATE OF DETERMINATION/ÉVALUATION

21. DATE FROM THE DATE OF DETERMINATION/ÉVALUATION

30. SPECIAL ASSIGNMENT AFFECTATION SPÉCIALE	
37. DUTY DROITS	
38. SALES TAX TAXE DE VENTE	
39. EXCISE TAX TAXE D'ACCISE	
40. TAX	
41. INTEREST INTÉRÊT	
42. SECURITY SÉCURITÉ	
43. AMOUNT MONTANT	
44. AMOUNT MONTANT	

*[Signature]*

Tariff and Values Administrator

mo

CUSTOMS OFFICER AGENT DES DOUANES

DEPARTMENT OF NATIONAL REVENUE - CUSTOMS AND EXCISE



"PROHIBITED"

DEPARTMENT OF NATIONAL REVENUE - CUSTOMS AND EXCISE  
4-3 (11/87)

1944



T.P.A. Unit  
Toronto Region  
P.O. Box 10 Station "A"  
Toronto, Ontario  
M5W 1A3  
January 10, 1990

Your file    Votre référence

Our file    Notre référence

Glad Day Bookshop  
598 Yonge St.  
Toronto, Ontario  
M4Y 1Z3

T4545-2 (RR)

Adjustment No.: 00000503201885 Jan. 3/90  
Original File No.: 37302/64T-2336 Nov. 1/89  
and Date:

**B2 DECISION:**

The Magazines - "Bear" have been examined and are found to be obscene and prohibited entry into Canada under tariff code 9956.

Tariff code 9956 reads "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind (a) that are deemed to be obscene under subsection 159(8) of the Criminal Code".

Paragraphs 5 and 5(a), (1)(8) of the Custom's Memorandum D9-1-1, the Interpretive Policy Administration of Tariff Code 9956, were used as the guideline to prohibit said magazines.

Paragraph (5) reads: "Goods which are deemed to be obscene or hate propaganda under the Criminal Code are those of a dominant characteristic of which is the undue exploitation of sex and any one or more of the following subjects, namely crime, horror, cruelty and violence".

Paragraph (5) reads: "The following goods insofar as they are deemed to be obscene within the meaning of the terms as set forth above are to be classified under tariff code 9956 and their importation onto Canada prohibited:

(A) Goods which depict or describe sexual acts that appear to degrade or dehumanize any of the participants, including:

(1) Depictions or descriptions of sex with violence, submission, coercion, ridicule, degradation, exploitation, or humiliation of any human being, whether sexually explicit or not, and which appear to condone or otherwise endorse such behavior for the purposes of sexual stimulation or pleasure.

(2) Depictions or descriptions of anal penetration including depictions or descriptions involving implements of all kinds.



Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Your file    Votre référence

Our file    Notre référence

This represents a Tariff and Values Administrator's decision under Sec. 60 of the Customs Act. Any appeal thereof must be made to the Deputy Minister of National Revenue & Excise on Form B2 (K14D) within 90 days from the date of this decision.

If you choose to export the above mentioned goods, you must forward a statement to the undersigned at the address indicated above that you wish to export the goods and that you will not appeal the prohibited ruling. The exportation of the goods will be at your expense, and you must make all arrangements for pick-up and transportation of the goods. Since Canada Post prohibits the use of the mail system for the transportation of these goods, you must make arrangements for a Customs bonded carrier, such as a bonded courier. As the courier must be approved by Customs, please contact the Customs Office at the point of entry at (416) 270-6711 before making a final commitment to the courier.

R. Ryan  
Tariff and Values Administrator  
Toronto Region

Canada

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)



1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		2 TRANSACTION NO N° DE TRANSACTION		00000-50320188-5	
Glad Day Bookshop 598A Yonge St., Toronto, Ont. M4Y 1Z3		ACCOUNT/SECURITY NO N° DE COMPTE/GARANTIE		ASSIGNED NO N° DESIGNÉ	
3 OFFICE NO N° DE BUREAU		4 ORIGINAL TRANSACTION NO N° DE LA TRANSACTION ORIGINALE		5 Y/A MM D/J	
		SEIZURE			
9 MAIL TO POSTER A		10 SECURITY NO / N° DE SÉCURITÉ			7 DATE OF DECISION DATE DE LA DÉCISION
Glad Day Bookshop 598A Yonge St., Toronto, Ont. M4Y 1Z3					90/01/09
		<input type="checkbox"/> ACCEPTED AS CLAIMED ACCEPTÉ TEL QUE DÉCLARÉ		<input type="checkbox"/> CANCELLED ANNULÉ	
				<input checked="" type="checkbox"/> SEE ATTACHED FEUILLE CI-JOINTÉ	

REMARKS/COMMENTAIRES

DATE INTEREST BEGINS/INTÉRÊT CALCULÉ À PARTIR DE

PLEASE SEE ATTACHED

REASON FOR DECISION/AUTORISATION POUR DÉCISION

60(3)

CUSTOMS ACT

REASON FOR DECISION/AUTORISATION POUR DÉCISION

REASON FOR DECISION/AUTORISATION POUR DÉCISION

REASON FOR DECISION/AUTORISATION POUR DÉCISION

RE-DETERMINATION

REQUEST APPEAL FOR

PROCÉDURES DE DEMANDE/RECOURS D'APPEL POUR

UNDER SECTION

63

OF THE

CUSTOMS ACT

APPEAL MADE TO THE

APPEL FAIT À L'ÉPREUVE DES ENTREPRISES APRÈS

DEPUTY MINISTER

90

DATE FROM THE DATE OF NOTIFICATION OF THE DECISION  
DATE DE LA DÉCISION

*R. Ryan*

R. Ryan Tariff and Values Administrator

mo

CUSTOMS OFFICER/AGENT DES DOUANES

ATTENTION OF NATIONAL REVENUE - CUSTOMS

9-2-2 (11-87)

Canada

10	SPECIAL ADJUSTMENT ADJUSTEMENT SPÉCIAL	
31	DUTY DROITS	
36	SALES TAX TAUX DE VENTE	
37	EXCISE TAX TAUX D'ACCISE	
41	AMOUNT MONTANT	
42	AMOUNT MONTANT	
43	AMOUNT MONTANT	
44	AMOUNT MONTANT	
45	AMOUNT MONTANT	

UNITED STATES DOLLARS - DOLLARS ET CENTS

COPY/COPIÉ 1

"PROHIBITED"

DEPARTMENT OF NATIONAL REVENUE - CUSTOMS AND EXCISE



Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

T.P.A. Unit  
Toronto Region  
P.O. Box 10 Station "A"  
Toronto, Ontario  
M5W 1A3  
January 10, 1990

Your file    Votre référence

Our file    Notre référence

Glad Day Bookshop  
593 Yonge St.  
Toronto, Ontario  
M4Y 1Z3

T4545-2 (RR)

Adjustment No.: 00000503201921 Jan. 3/90  
Original File No.: 37302/64T-2772  
and Date: Nov. 20, 1989

## B2 DECISION:

The 15 Magazines "5 Playguy" "5-In Touch", "5-Advocate Men" have been examined and are found to be obscene and prohibited entry into Canada under tariff code 9956.

Tariff code 9956 reads "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind (a) that are deemed to be obscene under subsection 159(8) of the Criminal Code".

Paragraphs 5 and 6(a), (1)(3) of the Customs Memorandum D9 1-1, the Interpretive Policy Administration of Tariff Code 9956, were used as the guideline to prohibit said Magazines.

Paragraph (5) reads: "Goods which are deemed to be obscene or hate propaganda under the Criminal Code are those of a dominant characteristic of which is the undue exploitation of sex and any one or more of the following subjects, namely crime, horror, cruelty and violence".

Paragraph (6) reads: "The following goods insofar as they are deemed to be obscene within the meaning of the terms as set forth above are to be classified under tariff code 9956 and their importation onto Canada prohibited:

(a) Goods which depict or describe sexual acts that appear to glorify or sexualize any of the participants, including:

(1) Depictions or descriptions of sex with violence, submission, coercion, ridicule, degradation, exploitation, or humiliation of any human being, whether sexually explicit or not, and which appear to condone or otherwise endorse such behavior for the purposes of sexual stimulation or pleasure.

(2) Depictions or descriptions of anal penetration including depictions or descriptions involving implements of all kinds."





Your file    Votre référence

Our file    Notre référence

This represents a Tariff and Values Administrator's decision under Sec. 60 of the Customs Act. Any appeal thereof must be made to the Deputy Minister of National Revenue & Excise on Form B2 (K140) within 90 days from the date of this decision.

If you choose to export the above mentioned goods, you must forward a statement to the undersigned at the address indicated above that you wish to export the goods and that you will not appeal the prohibited ruling. The exportation of the goods will be at your expense, and you must make all arrangements for pick-up and transportation of the goods. Since Canada Post prohibits the use of the mail system for the transportation of these goods, you must make arrangements for a Customs bonded carrier, such as a bonded courier. As the courier must be approved by Customs, please contact the Customs Office at the point of entry at (416) 270-6711 before making a final commitment to the courier.

R. Ryan  
Tariff and Values Administrator  
Toronto Region

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		2 TRANSACTION NO N° DE TRANSACTION		00000 50320192-1	
Glad Day Bookshop, 598A Yonge St., Toronto, Ontario M4Y 1Z3		ACCOUNT/SECURITY NO N° DE COMPTE/GARANTIE		ASSIGNED NO N° DESIGNÉ	
3 OFFICE NO N° DE BUREAU	4 ORIGINAL TRANSACTION NO N° DE TRANSACTION	5 Y/A	M/M	D/J	6 PAGE NO N° DE PAGE
	SEIZURE				
9 MAIL TO POSTER A Glad Day Bookshop, 598A Yonge St., Toronto, Ontario M4Y 1Z3		10 SECURITY NO N° DE SECURITE			7 DATE OF DECISION DATE DE LA DECISION
					90/01/09
<input type="checkbox"/> ACCEPTED AS CLAIMED ACCEPTÉ TEL QUE DÉCLARÉ		<input type="checkbox"/> CANCELLED ANNULÉ		<input checked="" type="checkbox"/> SEE ATTACHED FEUILLE CI-JOINTÉ	

REMARKS/COMMENTAIRES	DATE INTEREST BEGINS/INTERET CALCULÉ À PARTIR DU
PLEASE SEE ATTACHED	

60(3)	CUSTOMS ACT
-------	-------------

RE-DETERMINATION	
A REQUEST APPEAL FOR PROCÉDURE DE DEMANDE RECOURS D'APPEL POUR	
UNDER SECTION EN VERTU DE L'ARTICLE	63
OF THE DE LA	CUSTOMS ACT
MAY BE MADE TO THE DOIVENT ÊTRE ENTREPRISSES AUPRÈS DU	
DEPUTY MINISTER	
WITHIN DANS LES	90

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----

R. Ryan Tariff and Values Administrator		mo
---	--	----










Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Memo to / Mémorandum pour Bob Dufour

From / De Linda Murphy 

Telephone No. / N° de téléphone 954-6940


Date April 18, 1990

Remarks / Remarques

Further to my telephone conversation of April 18, with Chris Bodanis, attached are B2 (K14D) forms which were mailed directly to the Deputy Minister's office. I am sure you will appreciate that these appeals are considered quite sensitive. The material and accompanying documentation should be returned to our office quickly for our review.

Thanks for your assistance.

5-K14D  
Brian Duff

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  Glad Day Bookshop 598A Yonge St., Toronto, Ont. M4Y 1Z3		2 TRANSACTION N° DE TRANSA  ACCOUNT USED MODE D'EXPORT		 00000-509401868		3 OFFICE NO N° DE BUREAU		4 ORIGINAL TRANSACTION NO N° DE LA TRANSACTION ORIGINALE SEIZURE		5 Y/A M/M		6 DE		7 CUSTOMS OFFICE DOUANES ET ACCISE	
8 SUB HDR NO N° DE SOUS-ENTETE		9 MAIL TO/POSTER A.		10 SECURITY NO/N° DE SECURITE											
11 COUNTRY OF ORIGIN PAYS D'ORIGINE				12 COUNTRY OF EXPORT PAYS D'EXPORTATION				13 TARIFF TREATMENT TRAITEMENT TARIFAIRE							
14 DIRECT SHIPMENT DATE DATE D'EXPEDITION DIRECTE				15 CRCY CODE CODE DEVISE				16 TIME LIMIT/DELAI							

PAGE \_\_\_\_\_ OF \_\_\_\_\_  
 CUSTOMS OFFICE  
 DOUANES ET ACCISE  
  
 APR 20 1990  
  
 T.P.A. UNIT  
 T.P.A. UNITÉ

[illegible]

36	SPECIAL ASSESSMENT COTISATION SPECIALE	
37	DUTY DROITS	
38	SALES TAX TAUX DE VENTE	
39	EXCISE TAX TAUX D'ACCISE	
40	TOTAL	
41	INTEREST INTERET	
42	AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DU AU RECEVEUR GENERAL DU CANADA	
43	AMOUNT DUE CLAIMANT TOTAL DU AU REQUERANT	





1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		2 TRANSACTION N° DE TRANSA
Glad Day Bookshop 598A Yonge St., Toronto, Ont. M4Y 1Z3		3 OFFICE NO N° DE BUREAU 4 ORIGINAL TRANSACTION NO N° DE LA TRANSACTION ORIGINALE <b>SEIZURE</b>
8 SUB-HDR NO N° DE SOUS-EN-TÊTE	9 MAIL TO POSTER A	10 SECURITY NO / N° DE SÉCURITÉ 11 COUNTRY OF ORIGIN PAYS D'ORIGINE 12 COUNTRY OF EXPORT PAYS D'EXPORTATION 13 TARIFF TREATMENT TRAITEMENT TARIFAIRE 14 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE 15 CTRY CODE CODE PAYS 16 TIME LIMIT / DÉLAI



00000-509401891

PAGE \_\_\_\_\_ OF \_\_\_\_\_  
DE \_\_\_\_\_

CUSTOMS AND EXCISE  
DOUANES ET ACCISE

APR 20 1990

T.P.A. UNIT  
T.P.A. UNITÉ

"PROHIBITED"

27	28	29	30	31	32	33	34	35
QUANTITY QUANTITÉ	UNIT MEAS. UNITÉ DE MES.	RATE OF DUTY TAUX DE DROIT	S.T. CODE/RATE CODE/TAX T.V.	E.T. RATE TAUX T.A.	DUTY DROITS	DUTY PAID VALUE VALEUR À L'ACQUITTE	SALES TAX TAXE DE VENTE	EXCISE TAX TAXE D'ACCISE
BOOKS "Sex Stop, Vol. #3, Hot Tricks, Vol. #5								
FILE NO. 3730-2/64T-21								
4902900020	9956							
4902900020								

JUSTIFICATION FOR REQUEST / JUSTIFICATION DE LA DEMANDE	
A RE-DETERMINATION UNE _____	SECT. 6-(1) (A) OF THE CUSTOMS ACT EN VERTU DE _____
EXPLANATION / EXPLICATION:	
X <i>violation of freedom of speech guaranteed under the Charter of Rights &amp; Freedoms</i> DECLARATION / DÉCLARATION X <i>Leavie Moldon</i> OF <i>Glad Day Bookshop</i> JE _____ OF _____ PLEASE PRINT NAME / LETTRES MOULÉES S.V.P. IMPORTER - AGENT IMPORTATEUR - AGENT	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS X <i>April 4/1990</i> DATE _____ SIGNATURE _____	

36	SPECIAL ASSESSMENT COTISATION SPECIALE	
37	DUTY DROITS	
38	SALES TAX TAXE DE VENTE	
39	EXCISE TAX TAXE D'ACCISE	
40	TOTAL	
41	INTEREST INTÉRÊT	
42	AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DU AU RECEVEUR GÉNÉRAL DU CANADA	
43	AMOUNT DUE CLAIMANT TOTAL DU AU REQUÉRANT	


DEPARTMENT OF NATIONAL REVENUE - CUSTOMS AND EXCISE

B 2 (8/87)

Canada

MINISTÈRE DU REVENU NATIONAL - DOUANES ET ACCISE



1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		2 TRANSACTION N° N° DE TRANSAC	
Glad Day Bookshop 598A Yonge St., Toronto, Ont. M4Y 1Z3		 00000-509401879	
3 OFFICE NO N° DE BUREAU		4 ORIGINAL TRANSACTION NO N° DE LA TRANSACTION ORIGINALE	
5 Y/A		6 M/M	
7 DJ		8 DATE OF PRESENTATION DATE DE PRESENTATION	
9 SUB HOR NO N° DE SOUS-ENTÉE		10 SECURITY NO/N° DE SECURITE	
11 COUNTRY OF ORIGIN PAYS D'ORIGINE		12 COUNTRY OF EXPORT PAYS D'EXPORTATION	
13 TARIFF TREATMENT TRAITEMENT TARIFAIRE		14 DIRECT SHIPMENT DATE DATE D'EXPEDITION DIRECTE	
15 CTRY CODE CODE DEVISE		16 TIME LIMIT/DELAI	

"PROHIBITED"

27	28	29	30	31	32	33	34	35
QUANTITY QUANTITE	UNIT MEAS. UNITE DE MES	RATE OF DUTY TAUX DE DROIT	S.T. CODE/RATE CODE/TAX T.V.	E.T. RATE TAUX T.A.	DUTY DROITS	DUTY PAID VALUE VALEUR A L'ACQUITTE	SALES TAX TAUX DE VENTE	EXCISE TAX TAUX D'ACCISE
Magazines - "Bear"								
FILE No. 3730-2/64T-2336								
4902900020	9956							
4902900020								

JUSTIFICATION FOR REQUEST / JUSTIFICATION DE LA DEMANDE  
**RE-DETERMINATION**

SEC. 63(1) (A) OF THE CUSTOMS ACT

EXPLANATION/EXPLICATION:

X *violation of freedom of speech guaranteed under the Charter of Rights & Freedoms.*

X *Seard Moldenbauer* OF DE *Glad Day Bookshop*

PLEASE PRINT NAME, LETTRES MOULEES S.V.P.

DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE / DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS

X *April 4/1990* DATE *Seard Moldenbauer* SIGNATURE

36	SPECIAL ASSESSMENT COTISATION SPECIALE	
37	DUTY DROITS	
38	SALES TAX TAUX DE VENTE	
39	EXCISE TAX TAUX D'ACCISE	
40	TOTAL	
41	INTEREST INTERET	
42	AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DU AU RECEVEUR GENERAL DU CANADA	
43	AMOUNT DUE CLAIMANT TOTAL DU AU REQUERANT	



1 IMPORTER'S NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		2 TRANSACTION NO. N° DE TRANSA.	
Glad Day Bookshop, 598A Yonge St., Toronto, Ont. M4Y 1Z3		3 OFFICE NO. N° DE BUREAU 4 ACCOUNT NO. N° DE COMPTE 5 YIA 6 M/M 7 DATE FILED/DATE DE PRESENTATION CUSTOMER'S AND EXPORTER'S DOUANES ET ACCISE	
8 SUB-HDR NO/N° DE SOUS-ENTÊTE		9 MAIL TO/POSTER A	
10 SECURITY NO/N° DE SECURITE			
11 COUNTRY OF ORIGIN PAYS D'ORIGINE		12 COUNTRY OF EXPORT PAYS D'EXPORTATION	
13 TARIFF TREATMENT TRAITEMENT TARIFAIRE		14 DIRECT SHIPMENT DATE DATE D'EXPEDITION DIRECTE	
15 CRCY CODE CODE DEVISE		16 TIME LIMIT/DELAI	

[illegible]

36	SPECIAL ASSESSMENT COTISATION SPECIALE	
37	DUTY DROITS	
38	SALES TAX TAKE DE VENTE	
39	EXCISE TAX TAKE D'ACCISE	
40	TOTAL	
41	INTEREST INTERET	
42	AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DU AU RECEVEUR GENERAL DU CANADA	
43	AMOUNT DUE CLAIMANT TOTAL DU AU REQUERANT	

# Canadä





Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Toronto Region  
P.O. Box 10 Station "A"  
Toronto, Ontario  
M5W 1A3  
May 1, 1990

**MEMORANDUM FOR:**

L. Murphy  
Prohibited Importations, Unit X,  
Tariff Programs,  
Ottawa, Ontario  
K1A 0L5

Your file    Votre référence

Our file    Notre référence

T4500-1 (PA)

Adjust No: various - see attached

**SUBJECT**

K14D TRANSACTION Number & DATE: various - see attached  
TVA DECISION TRANSAC No.& DATE: various - see attached  
ORIGINAL TRANSAC Number & DATE: various - see attached

IMPORTER'S NAME and ADDRESS: Glad Day Bookshop  
598A Yonge St.  
Toronto, Ontario  
M4Y 1Z3

EXPORTER NAME and ADDRESS: BookPeople - Berkeley, CA  
Glad Day Bookshop - boston, MA  
International Wavelength - San Franc. CA  
COA, San Francisco, CA

DESCRIPTION: Various Books and Magazines

APPELLANT'S CLAIM: It is the importer's contention that the subject books and magazines should NOT be prohibited entry for the reasons indicated on the FORM B2.

I.V.A.'s DECISION: The books titled "Sex Stop vol. 3, Hot tricks vol. 5, Movie Star confidential. Humongous, Vol. 5, Harry Chess, and Magazines titled Playguy, In touch, Advocate Men, Oriental Guys & Bear have been ruled inadmissible under Tariff Code 9956 in accordance with paragraphs 250(a), 251(1), 258(8) and 253(3) of D9-1-1. It is recommended that the decision rendered be upheld.

The books and magazines are being forwarded under separate cover.

Copies of the relative documents are attached.

Paul Allen  
Tariff and Values Administrator,  
Unit "E".

**Canada**

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)





Your file    Votre référence

Our file    Notre référence

1. B2 (K14D) #00000509401891 90/04/20  
B2 (B2A) #00000503201932 90/01/09  
Original Transaction # 3730-2/64T-2177 ✓
2. B2 (K14D) #00000509401904 90/04/20  
B2 (B2A) #00000503201921 90/01/03  
Original Transaction # 3730-2/64T-2772 ✓
3. B2 (K14D) #00000509401868 90/04/20  
B2 (B2A) #00000503201874 90/01/03  
Original Transaction # 3730-2/64T-2173 ✓
4. B2(K14D) #00000509401879 90/04/20  
B2(B2A) #00000503201885 90/01/03  
Original Transaction # 3730-2/64T-2336 ✓
5. B2 (K14D) #00000509401880 90/04/20  
B2 (B2A) #00000503201896 90/01/03  
Original Transaction # 3730-2/64T-2176 ✓

Canada



5012  
57498

Manager  
Prohibited Importations Unit  
Customs and Excise  
6th Floor  
Connaught Building  
MacKenzie Avenue  
Ottawa, Ontario  
K1A 0L5

Your file Votre référence

Our file Notre référence

P. O. Box 10, Station "A"  
Toronto, Ontario  
M5W 1A3

MAY 2/90

Re: Regional Control No. 3730-2/64T 2177, 2772, 2173, 2336, 2176

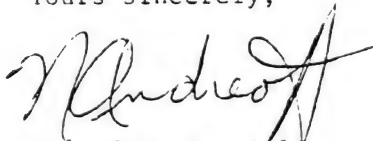
Port of Entry Control No. Co1807, Co2399, Co1763, Co1948, Co180.

K140

Attached is a copy of form ~~K28~~ which outlines the details of goods suspected of being classified under tariff code 9956 of Schedule VII to the Customs Tariff. The following goods listed in the attached form ~~K28~~ have been forwarded to you under separate cover, by courier or priority post:

It is requested that you review the above-noted goods and advise us of your opinion as to whether or not they fall within the prohibitory provisions of tariff code 9956.

Yours sincerely,



Commodity Specialist  
Prohibited Importations Unit  
Toronto Region

Canada

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)





SECTION 63 REDETERMINATION: X  
REGIONAL REFERRAL: \_\_\_\_\_

CASE NO: 57498 NO. OF ITEMS IN CASE: \_\_\_\_\_

NAME OF IMPORTER: ROBERT BANKS  
GLAD DAY BOOKSHOP INC.  
598A YONGE STREET  
TORONTO, ONT M4Y 1Z3

EXPORTER: INTERNATIONAL WAVELENGTH INC.  
2215 R MARKET ST. #236  
SAN FRANCISCO, CA, 94114

T.V.A. \_\_\_\_\_

REGION: TORONTO

DATE OF SECTION 63: APRIL 4/90

DESCRIPTION OF GOODS: MAGAZINE

BETA \_\_\_\_\_ VHS \_\_\_\_\_ EUROPEAN FORMAT \_\_\_\_\_ VOL. \_\_\_\_\_ NUMBER: #4

TITLE: ORIENTAL GUYS

PROHIBITED: X RELEASED: \_\_\_\_\_

1ST REVIEW OFFICER: # 190

DATE: May 15/90

2ND REVIEW OFFICER: # 111

DATE: 5/15/90.

MANAGER: 107

DATE: 16/5/90

DIRECTOR: 110

DATE: 17/5/90.

DIRECTOR GENERAL: \_\_\_\_\_

DATE: \_\_\_\_\_

PORNOGRAPHY WORKSHEET

57498

TR5 5312

TYPE OF MATERIAL:

BOOK 1 MAGAZINE X OTHER            (identify)

NO. OF PAGES            CANADIAN PRICE \$           

TITLE OG (ORIENTAL GAYS) VOL.            NO. 4

MONTH/YEAR SPRING 1989 IDENTIFIED BY           

AUTHOR (IF APPLICABLE)            PUBLISHER           

PAGE	DESCRIPTION
69	✓ anal. insertion reference - middle column bottom. - 3rd col. has more
77	✓ anal. penetration L. Rt. side 1/2 down
78	✓ " " Left side

Agued  
RTH  
5/14/90

\* This magazine was received in poor condition. Numerous pages have been loosened from the binding



SECTION 63 REDETERMINATION: X  
REGIONAL REFERRAL: \_\_\_\_\_CASE NO: 57498 NO. OF ITEMS IN CASE: \_\_\_\_\_NAME OF IMPORTER: GLAD DAY BOOKSHOP  
598A Yonge St.  
TORONTO, ONT. M4Y1Z3EXPORTER: BOOKPEOPLE  
2929 FIFTH ST.  
BERKELEY, CA. 94710T.V.A. \_\_\_\_\_  
REGION: TORONTODATE OF SECTION 63: APRIL 4, 1990DESCRIPTION OF GOODS: BOOK

BETA \_\_\_\_\_ VHS \_\_\_\_\_ EUROPEAN FORMAT \_\_\_\_\_ VOL. \_\_\_\_\_ NUMBER: \_\_\_\_\_

TITLE: HARRY CHESSE / MOVIE STAR CONFIDENTIALPROHIBITED: X RELEASED: \_\_\_\_\_1ST REVIEW OFFICER: # 190DATE: May 15/902ND REVIEW OFFICER: # 111DATE: 5/15/90MANAGER: 107DATE: 16/5/90DIRECTOR: 110DATE: 12/5/90

DIRECTOR GENERAL: \_\_\_\_\_

DATE: \_\_\_\_\_

TITLE: HARRY CHESSE / MOVIE STAR CONFIDENTIAL OF

CONTENT REVIEW: \_\_\_\_\_

MOVIE STAR CONFIDENTIAL

Pg 10 - Depiction of Bondage

Pg 12 - Sex with degradation - group ejaculation on a person

Pg 24 - anal intercourse

HARRY CHESSE

Pg. 45 - Depiction of Bondage / Sex with Pain

SECTION 63 REDETERMINATION: X  
REGIONAL REFERRAL: \_\_\_\_\_

CASE NO: 57498 NO. OF ITEMS IN CASE: \_\_\_\_\_

NAME OF IMPORTER: GLAD DAY BOOKSHOP  
598A YONGE ST.

TORONTO, ONTARIO M4Y 1Z3

EXPORTER: BOOKPEOPLE  
2929 FIFTH ST.  
BERKELEY, CA. 94710

T.V.A. \_\_\_\_\_

REGION: TORONTO

DATE OF SECTION 63: APRIL 4, 1990

DESCRIPTION OF GOODS: BOOK

BETA \_\_\_\_\_ VHS \_\_\_\_\_ EUROPEAN FORMAT \_\_\_\_\_ VOL. 5 NUMBER: \_\_\_\_\_

TITLE: HOT TRICKS

PROHIBITED: X RELEASED: \_\_\_\_\_

1ST REVIEW OFFICER: # 190/110

2ND REVIEW OFFICER: # 111 (111)

MANAGER: 107

DIRECTOR: 110

DIRECTOR GENERAL: \_\_\_\_\_

DATE: May 15/90 May 5/90

DATE: 5/15/90 5/15/90

DATE: 16/5/90

DATE: 17/5/90

DATE: \_\_\_\_\_



TIME:

HOT TRICKS VOL. 5

Case

57498

OF

CONTENT REVIEW:

This book was previously reviewed and  
prohibited under case # 55634 - see attached  
description of contents

Hot Tricks: True Revelations And Strange Happenings From 18 Wheeler, Vol. 5, edited by John Dagion, (Leyland Publication, San Francisco, 1989) is a collection of short stories about truck stop adventures involving homosexual affairs. Although Mr. Dagion maintains that these are "tales of old told by old tellers; and not stories about dirty old men who do things to the unwilling", it is evident that there are numerous instances in this book which describe sex involving juveniles. Also, it is apparent that numerous scenes describe incestuous relations, namely fathers and sons in otherwise intimate situations.

When analyzing this book, one must consider whether the author is "serious minded" and if the book represents a work of "genuine literary merit" (R. v. Brodie, et al. (1962)). The scenes describe sex involving humiliation, coercion, and suffering, anal penetration and sexual activities involving degradation such as the use of urine for the purpose of sexual gratification. In short, people are subjected to degrading and violent treatment, all of which is "eroticized" for sexual gratification. It is our opinion, therefore, that this book should be prohibited under the prohibitory guidelines of tariff code 9956.

8223

SECTION 63 REDETERMINATION: X

REGIONAL REFERRAL: \_\_\_\_\_

CASE NO: 57498 NO. OF ITEMS IN CASE: \_\_\_\_\_NAME OF IMPORTER: GLAD DAY BOOKSHOP  
598A YONGEST.TORONTO, ONTARIO M4Y 1Z3EXPORTER: BOOK PEOPLE  
2929 FIFTH ST.  
BERKELEY, CA. 94710

T.V.A. \_\_\_\_\_

REGION: TORONTODATE OF SECTION 63: April 4, 1990DESCRIPTION OF GOODS: BOOKBETA \_\_\_\_\_ VHS \_\_\_\_\_ EUROPEAN FORMAT \_\_\_\_\_ VOL. 5 NUMBER: \_\_\_\_\_TITLE: HUMONGOUSPROHIBITED: X RELEASED: \_\_\_\_\_1ST REVIEW OFFICER: # 190DATE: May 5/902ND REVIEW OFFICER: # 111DATE: 5/15/90MANAGER: 107DATE: 5/15/90DIRECTOR: 110DATE: 5/17/90

DIRECTOR GENERAL: \_\_\_\_\_

DATE: \_\_\_\_\_



TITLE:

Humongous

OF

CONTENT REVIEW:

This book was previously reviewed and prohibited  
under case # 55634 - See attached page for  
description of contents.

Humongous: True Gay Encounters, Volume 5, edited by Winston Leyland, (Leyland Publications, San Francisco: 1989) is a book composed of a collection of short stories which are based on true sexual case histories involving homosexual affairs. Mr. Leyland, in the preface of the book, maintains that "the fact that they (the stories) appear in this book does not mean that the editor or publisher necessarily approve of those acts which may be illegal...". There are numerous instances in this book which describe bondage and sex associated with pain for purposes of sexual arousal (torture, and S/M activities). As well, there are scenes which describe sex involving juveniles, incestuous relations between a brother and sister, humiliation, coercion, anal penetration and sexual activities involving degradation, such as the use of catheters and enemas; urine and feces for the purpose of sexual gratification.

When analyzing this book, one must consider whether the author is "serious minded" and if the book represents a work of "genuine literary merit" (R. v. Brodie, et al, 1962).

In short, throughout this book people are subjected to degrading and violent treatment, all of which is "eroticized" for sexual gratification. It is our opinion, therefore, that this book should be prohibited under the prohibitory guidelines of tariff code 9956.

TRS 5312

SECTION 63 REDETERMINATION: X  
REGIONAL REFERRAL: \_\_\_\_\_CASE NO: 57498 NO. OF ITEMS IN CASE: \_\_\_\_\_NAME OF IMPORTER: GLAD DAY BOOKSHOP598A YONGE ST.TORONTO, ONTARIO M4Y1Z3EXPORTER: BOOK PEOPLE2929 FIFTH ST.BERKELEY, CA. 94710

T.V.A. \_\_\_\_\_

REGION: TORONTODATE OF SECTION 63: APRIL 4/90DESCRIPTION OF GOODS: BOOKBETA \_\_\_\_\_ VHS \_\_\_\_\_ EUROPEAN FORMAT \_\_\_\_\_ VOL. 3 NUMBER: \_\_\_\_\_TITLE: SEX STOPPROHIBITED: X RELEASED: \_\_\_\_\_1ST REVIEW OFFICER: # 190DATE: May 15/902ND REVIEW OFFICER: # 111DATE: 5/15/90

MANAGER: \_\_\_\_\_

DATE: \_\_\_\_\_

DIRECTOR: 110DATE: 12/5/90DIRECTOR GENERAL: [Signature]DATE: 12/07/90



TITLE:

SEX STOP

OF

CONTENT REVIEW:

Please see attached review sheet for content  
description.

PORNOGRAPHY WORKSHEETTYPE OF MATERIAL:BOOK ✓ MAGAZINE        OTHER       NO. OF PAGES 109 CANADIAN PRICE \$       BLUELINE        FINAL       AUTHOR (IF APPLICABLE) John Dagon (ed.)PUBLISHER Gayland Publishers San Francisco TRS CASE CLOSED ☐ Y ☐ NTITLE: Sex Stop - Vol. 3 VOL.        NO.       MONTH/YEAR 1987BLUELINETRS CASE LOG # F 5312DECISION #       TRS CASE CLOSED ☐ Y ☐ NFINALTRS CASE LOG # FDECISION #       TRS CASE CLOSED ☐ Y ☐ N

Sex Stop: True Revelations & Strange Happenings From 18  
Wheeler, Vol. 3, edited by John Dagon is a collection  
of short stories about truck stop adventures involving  
homosexual affairs. Although when analyzing this book,  
one must consider the matter the author is "serious  
minded" and if the book represents a work of  
"genuine literary merit" (R. v. Brodie et al.  
(1962)). The scenes describe sex involving  
humiliation, coercion, and suffering, anal  
penetration and sexual activities involving  
degradation, such as the use of women  
for the purpose of sexual gratification. In  
short, people are subjected to degrading  
and violent treatment, all of which is  
erotized". It is our opinion, therefore,  
that this book should be prohibited under the  
prohibitory provisions of Traffic Code 955b.

RHR

5/15/90

Agreed ~~5/15/90~~ 5/10/90

109 5/15/90

112 5/15

TYPE OF MATERIAL:

BOOK 1

MAGAZINE

OTHER

(identify)

NO. OF PAGES 189

CANADIAN PRICE \$ 5

TITLE

SEX STOP

VOL. 3

NO.

MONTH/YEAR

1987

IDENTIFIED BY

Edited by  
AUTHOR (IF APPLICABLE)

John Dagon

PUBLISHER

Leyland Pub  
San Francisco

AGE

- 11 ✓ Anal intercourse
- 15 ✓ " penetration / sex with pain (gagging)
- 31 ✓ Sex with force
- 33 ✓ Anal intercourse
- 39 ✓ Sex with Degradation (urine)
- 41 ✓ Sex with pain/force / anal penetration
- 43 ✓ force / degradation / anal / force / degradation
- 46 ✓ exploitation
- 50 ✓ anal intercourse
- 54 ✓ - juvenile - 2 - anal / sexual / sexual
- 55 ✓ juvenile / anal / force / degradation
- 56 ✓ force / exploitation
- 61 ✓ " " " "
- 62 ✓ sex with pain / anal / anal / exploitation
- 63 ✓ exploitation / force
- 64 ✓ " " " "
- 67-70 ✓ juvenile
- 71 ✓ anal intercourse
- 72 ✓ juvenile - 2 - anal / sexual / sexual / anal / sexual
- 73-76 ✓ anal / sexual / anal / sexual
- 115 ✓ " " " " " "
- 128 ✓ anal / sexual



PORNOGRAPHY WORKSHEET

Pg. 2 of 2

TYPE OF MATERIAL:

BOOK \_\_\_\_\_ MAGAZINE \_\_\_\_\_ OTHER \_\_\_\_\_ (identify)

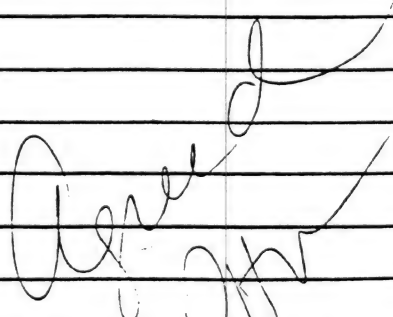
NO. OF PAGES \_\_\_\_\_ CANADIAN PRICE \$ \_\_\_\_\_

TITLE Sex Stop (cont'd) VOL. 3 NO. \_\_\_\_\_

MONTH/YEAR 1987 IDENTIFIED BY \_\_\_\_\_

AUTHOR (IF APPLICABLE) \_\_\_\_\_ PUBLISHER \_\_\_\_\_

AGE	
18	sexual satisfaction
19	sexual intercourse
20	sexual intercourse
21	sexual intercourse / masturbation
22	sexual intercourse
23	sexual intercourse / masturbation
24	sexual intercourse
25	sexual intercourse
26	sexual intercourse
27	sexual intercourse
28	sexual intercourse
29	sexual intercourse
30	sexual intercourse
31	sexual intercourse
32	sexual intercourse
33	sexual intercourse
34	sexual intercourse
35	sexual intercourse
36	sexual intercourse
37	sexual intercourse
38	sexual intercourse
39	sexual intercourse
40	sexual intercourse
41	sexual intercourse
42	sexual intercourse
43	sexual intercourse
44	sexual intercourse
45	sexual intercourse
46	sexual intercourse
47	sexual intercourse
48	sexual intercourse
49	sexual intercourse
50	sexual intercourse

  
 RHR  
 5/15/90

## DATA SHEET

SECTION 63 REDETERMINATION: X  
REGIONAL REFERRAL: \_\_\_\_\_CASE NO: 57498 NO. OF ITEMS IN CASE: \_\_\_\_\_NAME OF IMPORTER: GLAD DAY BOOKSHOP  
598A YONGE ST.TORONTO, ONTARIO M4Y 1Z3EXPORTER: BOOKPEOPLE  
2929 FIFTH ST.  
BERKELEY, CA. 94710T.V.A. \_\_\_\_\_  
REGION: TORONTODATE OF SECTION 63: APRIL 4, 1990DESCRIPTION OF GOODS: BOOKBETA \_\_\_\_\_ VHS \_\_\_\_\_ EUROPEAN FORMAT \_\_\_\_\_ VOL. 5 NUMBER: \_\_\_\_\_TITLE: HOT TRICKSPROHIBITED: X RELEASED: \_\_\_\_\_1ST REVIEW OFFICER: # 190DATE: May 15/902ND REVIEW OFFICER: # 111DATE: 5/15/90MANAGER: 102DATE: 5/15/90DIRECTOR: 110DATE: 17/5/90

DIRECTOR GENERAL: \_\_\_\_\_

DATE: \_\_\_\_\_

TITLE: HOT TRICKS Vol. 5

OF

CONTENT REVIEW:

This book was previously reviewed and  
prohibited under case # 55634 - see attached  
description of contents



Hot Tricks: True Revelations And Strange Happenings From 18 Wheeler, Vol. 5, edited by John Dagion, (Leyland Publication, San Francisco, 1989) is a collection of short stories about truck stop adventures involving homosexual affairs. Although Mr. Dagion maintains that these are "tales of old told by old tellers; and not stories about dirty old men who do things to the unwilling", it is evident that there are numerous instances in this book which describe sex involving juveniles. Also, it is apparent that numerous scenes describe incestuous relations, namely fathers and sons in otherwise intimate situations.

When analyzing this book, one must consider whether the author is "serious minded" and if the book represents a work of "genuine literary merit" (R. v. Brodie, et al. (1962)). The scenes describe sex involving humiliation, coercion, and suffering, anal penetration and sexual activities involving degradation such as the use of urine for the purpose of sexual gratification. In short, people are subjected to degrading and violent treatment, all of which is "eroticized" for sexual gratification. It is our opinion, therefore, that this book should be prohibited under the prohibitory guidelines of tariff code 9956.

SECTION 63 REDETERMINATION: X  
REGIONAL REFERRAL: \_\_\_\_\_CASE NO: 57498 NO. OF ITEMS IN CASE: \_\_\_\_\_NAME OF IMPORTER: GLAD DAY BOOKSHOP  
598 A YONGE ST.TORONTO, ONT M4Y1Z3EXPORTER: COA  
2215 R MARKET ST. NO. 14  
SAN FRANCISCO, CA. 94114

1949

T.V.A. \_\_\_\_\_

REGION: TORONTODATE OF SECTION 63: APRIL 4/90DESCRIPTION OF GOODS: MAGAZINEBETA \_\_\_\_\_ VHS \_\_\_\_\_ EUROPEAN FORMAT \_\_\_\_\_ VOL. \_\_\_\_\_ NUMBER: 9TITLE: BEARPROHIBITED: X RELEASED: \_\_\_\_\_1ST REVIEW OFFICER: # 190DATE: May 15/902ND REVIEW OFFICER: # 111DATE: 5/15/90MANAGER: 52DATE: 5/15/90DIRECTOR: 110DATE: 17/5/90

DIRECTOR GENERAL: \_\_\_\_\_

DATE: \_\_\_\_\_

57498

TRS 5312

30K

MAGAZINE

OTHER

(identify)

5. OF PAGES

CANADIAN PRICE

2

ITLE

VOL.

NO.

MONTH/YEAR

IDENTIFIED BY

AUTHOR (IF APPLICABLE)

PUBLISHER

AGE

[illegible]

$\frac{1}{2}$  inch

[illegible]

1/21/19

Agred

RH✓

5/14/90



8223

SECTION 63 REDETERMINATION: X  
REGISTRATION REFERRAL: \_\_\_\_\_

CASE NO: 57498

NO. OF ITEMS IN CASE: 2

NAME OF IMPORTER: GLAD DAY BOOKSHOP

598A YONGE ST.

CO 2399

TORONTO, ONTARIO M4Y1

EXPORTER:

GLAD DAY BOOKSHOP

673 BOYLSTON ST.

BOSTON, MA. 02116

T.V.A.

REGION:

TORONTO

DATE OF SECTION 63:

APRIL 4/90

DESCRIPTION OF GOODS:

MAGAZINE

BETA \_\_\_\_\_ VHS \_\_\_\_\_ EUROPEAN FORMAT \_\_\_\_\_ VOL. \_\_\_\_\_ NUMBER: \_\_\_\_\_

TITLE:

PLAYGUY DEC. 1989 VOL. 13 #12

IN TOUCH OCT./NOV. 1989 #154

ADVOCATE MEN NOV. 1989

PROHIBITED:

X

RELEASED: \_\_\_\_\_

1ST REVIEW OFFICER: #

190

DATE:

May 15/90.

2ND REVIEW OFFICER: #

111

DATE:

5/15/90

MANAGER: \_\_\_\_\_

DATE: \_\_\_\_\_

DIRECTOR: \_\_\_\_\_

110

DATE:

17/5/90.

DIRECTOR GENERAL: \_\_\_\_\_

JM

DATE:

12/07/90

T E: \_\_\_\_\_

OF \_\_\_\_\_

CONTENT REVIEW: \_\_\_\_\_

PLAYGUY DEC./89 Vol. 13 #12

This publication was previously reviewed and released under case # 55876, however the contents of the magazine demonstrate that changes previously requested were not removed. This is probably the American edition of this publication. See attached review sheet for content review.

IN TOUCH OCT./NOV. 1989 #154

See attached review sheet for content review.

ADVOCATE MEN NOV. 1989

See attached review sheet for content review.





PORNOGRAPHY WORKSHEET

57493

TKS 5312

TYPE OF MATERIAL:

OK 1 MAGAZINE X OTHER \_\_\_\_\_ (identify)

NO. OF PAGES \_\_\_\_\_ CANADIAN PRICE \$ 6.95

TITLE I.T. (In Touch For Men) VOL. \_\_\_\_\_ NO. \_\_\_\_\_

MONTH/YEAR \_\_\_\_\_ IDENTIFIED BY \_\_\_\_\_

AUTHOR (IF APPLICABLE) \_\_\_\_\_ PUBLISHER \_\_\_\_\_

PAGE	DESCRIPTION
12 ✓	Full interview (interview) - 1st part
13 ✓	" " " " " " " "
14 ✓	" " " " " " " "
15 ✓	" " " " " " " "
16 ✓	" " " " " " " "
17 ✓	" " " " " " " "
18 ✓	" " " " " " " "
19 ✓	" " " " " " " "
20 ✓	" " " " " " " "
21 ✓	" " " " " " " "
22 ✓	" " " " " " " "
23 ✓	" " " " " " " "
24 ✓	" " " " " " " "
25 ✓	" " " " " " " "
26 ✓	" " " " " " " "
27 ✓	" " " " " " " "
28 ✓	" " " " " " " "
29 ✓	" " " " " " " "
30 ✓	" " " " " " " "
31 ✓	" " " " " " " "
32 ✓	" " " " " " " "
33 ✓	" " " " " " " "
34 ✓	" " " " " " " "
35 ✓	" " " " " " " "
36 ✓	" " " " " " " "
37 ✓	" " " " " " " "
38 ✓	" " " " " " " "
39 ✓	" " " " " " " "
40 ✓	" " " " " " " "
41 ✓	" " " " " " " "
42 ✓	" " " " " " " "
43 ✓	" " " " " " " "
44 ✓	" " " " " " " "
45 ✓	" " " " " " " "
46 ✓	" " " " " " " "
47 ✓	" " " " " " " "
48 ✓	" " " " " " " "
49 ✓	" " " " " " " "
50 ✓	" " " " " " " "
51 ✓	" " " " " " " "
52 ✓	" " " " " " " "
53 ✓	" " " " " " " "
54 ✓	" " " " " " " "
55 ✓	" " " " " " " "
56 ✓	" " " " " " " "
57 ✓	" " " " " " " "
58 ✓	" " " " " " " "
59 ✓	" " " " " " " "
60 ✓	" " " " " " " "
61 ✓	" " " " " " " "
62 ✓	" " " " " " " "
63 ✓	" " " " " " " "
64 ✓	" " " " " " " "
65 ✓	" " " " " " " "
66 ✓	" " " " " " " "
67 ✓	" " " " " " " "
68 ✓	" " " " " " " "
69 ✓	" " " " " " " "
70 ✓	" " " " " " " "
71 ✓	" " " " " " " "
72 ✓	" " " " " " " "
73 ✓	" " " " " " " "
74 ✓	" " " " " " " "
75 ✓	" " " " " " " "
76 ✓	" " " " " " " "
77 ✓	" " " " " " " "
78 ✓	" " " " " " " "
79 ✓	" " " " " " " "
80 ✓	" " " " " " " "
81 ✓	" " " " " " " "
82 ✓	" " " " " " " "
83 ✓	" " " " " " " "
84 ✓	" " " " " " " "
85 ✓	" " " " " " " "
86 ✓	" " " " " " " "
87 ✓	" " " " " " " "
88 ✓	" " " " " " " "
89 ✓	" " " " " " " "
90 ✓	" " " " " " " "
91 ✓	" " " " " " " "
92 ✓	" " " " " " " "
93 ✓	" " " " " " " "
94 ✓	" " " " " " " "
95 ✓	" " " " " " " "
96 ✓	" " " " " " " "
97 ✓	" " " " " " " "
98 ✓	" " " " " " " "
99 ✓	" " " " " " " "
100 ✓	" " " " " " " "

RHR

5/14/90.

ms  
17/5/90

57498

TKS. 5312.

70K

MAGAZINE

OTHER

(identify)

No. OF PAGES

CANADIAN PRICE

\$

TLE

VOL.

NO.

MONTH/YEAR

IDENTIFIED BY

AUTHOR (IF APPLICABLE)

PUBLISHER

GE

Periods assigned and edited in the

plate # 55876

1

9

12

;

25

5

72

7.5

1

---

---

---

---

---

---

---

---

---

100

110		
17	5	







Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Ottawa, Canada  
K1A 0L5

Refer to file Référence

454-2/57498

TRS 5312

Memorandum for:      Mémorandum pour:

Miss Sheila Batchelor,  
Assistant Deputy Minister,  
Customs Programs.

July 12, 1990.

Comments      Remarques

Subject:      Requests for Re-determination by The  
                 Deputy Minister from Glad Day Bookshop

Purpose

The purpose of this memorandum is to bring to your attention four recent requests for re-determination which have been received from Glad Day Bookshop. The requests for re-determination under s.63(1)(a) of the Customs Act involve nine (9) publications. The material has been reviewed and it is our opinion that it should be prohibited entry into Canada under tariff code 9956.

Four of the publications, Sex Stop, Vol. 3, Bear Magazine, Hot Tricks, Vol. 5, (previously reviewed and prohibited) and Humongous, Vol. 5 (previously reviewed and prohibited - part of the shipment that is the basis of the court action), contain material involving numerous examples of degradation and violence in a sexual context. They are considered clearly to fall within the interpretive guidelines for tariff code 9956. It should be noted that the bookstore continues to order material from their American suppliers that has been previously prohibited, despite the fact that they have been informed through respective legal counsel that prohibited material challenged before a court will remain such until the court rules otherwise.

The remaining five (5) publications - Oriental Gays, Harry Chess/Movie Star Confidential, In Touch, Advocate Men and Playguy - contain some material that falls within the prohibitory guidelines; however, these are not considered to be "strong" prohibitions.

.../2

Background

In Touch, Advocate Men and Playguy are glossy gay magazines containing male pictorials, short stories and informational articles relevant to the gay life style.

Although several other issues of these U.S. magazines have been reviewed in advance of importation by the Prohibited Importations Directorate, our records show that, of the particular issues cited, only Playguy was reviewed as a blueline, reviewed again as a final and allowed importation into Canada. The publications in question are all back issues from 1989 and appear to be the U.S. editions, as they have not been edited to comply with D9-1-1. They all contain descriptions of anal penetration and intercourse (approximately five to seven references per publication) within the format of "short fantasy" stories approximately four to five pages in length.

When Mr. Moldenhauer of Glad Day Bookshop requested a re-determination under s.60 of the Customs Act in November 1989, his legal counsel, Charles Campbell, wrote to the Prohibited Importations Directorate (copy of letter attached). Among the other matters mentioned in this letter, the final paragraph refers to these three publications, In Touch, Advocate Men and Playguy.

Harry Chess/Movie Star Confidential is a soft cover book of stories in cartoon format. There is one depiction of anal intercourse, one of degradation and one of bondage.

Oriental Guys is a glossy publication containing male pictorials, short stories and informational articles relevant to a gay life style. There are four descriptions of anal penetration.





Conclusion

We must enforce the interpretative policy of Memorandum D9-1-1 in a consistent, uniform and, above all, objective manner. It is, therefore, our recommendation that the prohibitions of the nine publications be upheld. We must remain cognizant that the prohibition of same, and similar, material is currently before the District Court of Ontario. However, it is our opinion that the prohibition of the latter five publications discussed above would be difficult to defend as obscene, should they be appealed to a court.

I am, of course, available to discuss this matter further with you, should you wish, at your convenience.

A large, stylized handwritten signature in black ink, appearing to read 'J.F. Shearer'.

J.F. Shearer,  
Director General,  
Tariff Programs.

Ottawa, Canada  
K1A 0L5

Mr. Jearld Moldenhauer  
Glad Day Bookshop Inc.  
598A Yonge Street,  
Toronto, Ontario.  
M4Y 1Z3

Your file      Votre référence

Our file      Notre référence

4545-2/57498  
TRS 5312

July 19, 1990

Dear Mr. Moldenhauer:

This refers to your Request for Re-determination of April 4, 1990, in which you dispute the decision prohibiting the importation of one magazine entitled "Oriental Guys, No. 4".

The magazine in question has been reviewed and a Deputy Minister's decision has been rendered, pursuant to subsection 63(3) of the Customs Act. The magazine has been correctly classified as obscene under tariff code 9956 of Schedule VII to the Customs Tariff because it contains descriptions of anal intercourse. Consequently, its importation is prohibited.

I am enclosing, for your information, extracts from the Customs Tariff and the Customs Act. You will note that there is no differentiation between importing for either personal or commercial purposes.

Pursuant to subsection 67(1), as modified by section 71 of the Customs Act, an appeal from this decision may be made to a court, as defined in subsection 71(2), within ninety calendar days of July 19, 1990.

Pursuant to section 102 of the Customs Act, prohibited goods, at the request of an importer, may be abandoned to the Crown or exported. For further details in this regard, please contact R. Ryan, T.V.A., Revenue Canada, Customs and Excise, P.O. Box 10, Station "A", Toronto, Ontario M5W 1A3.

Yours truly,



Margaret Gillis (Ms.),  
A/Manager,  
Prohibited Importations,  
Tariff Programs,  
6th Floor, Connaught Building.

Canada

File No./N° de dossier

4545-2-1

Case No./N° de cas

57498 (TRS 5312)

**RECORD OF DECISION**  
**In re the *Customs Act***  
**and**

**FICHE DE DECISION**  
***Loi sur les douanes***  
**et**

Name and Address of Importer/Nom et adresse de l'importateur

Glad Day Bookshop Inc.,

598A Yonge Street,

Toronto, Ontario. M4Y 1Z3

Description of Goods/Description des marchandises

One book entitled "Oriental Guys, No. 4"

Subsequent to a request by, or on behalf of, the above-noted importer pursuant to section 63 of the *Customs Act*, or subsequent to a re-determination made by the Deputy Minister pursuant to section 64 of the said *Act*, a re-determination of the tariff classification has been made and the above-mentioned goods have been classified under

Suite à une demande en vertu de l'article 63 de la *Loi sur les douanes* par l'importateur susmentionné, ou en son nom, ou suite à un réexamen en vertu de l'article 64 de ladite *Loi* par le Sous-ministre, un réexamen du classement tarifaire a été effectué et les marchandises sont visées aux termes du

☒ Code 9956 of Schedule VII to the *Customs Tariff*  
Code 9956 de l'annexe VII au *Tarif des douanes*



16.7.90

Dated/Date

Deputy Minister of National Revenue  
for Customs and Excise  
Le Sous-ministre, Revenu national,  
Douanes et Accise

Canada

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)



Ottawa, Canada  
K1A 0L5

Mr. Jearld Moldenhauer  
Glad Day Bookshop Inc.  
598A Yonge Street,  
Toronto, Ontario.  
M4Y 1Z3

Your file      Votre référence

Our file      Notre référence

4545-2/57498  
TRS 5312

July 19, 1990

Dear Mr. Moldenhauer:

This refers to your Request for Re-determination of April 4, 1990, in which you dispute the decision prohibiting the importation of three magazines entitled "Harry Chess/Movie Star Confidential", "Humongous, No. 5" and "Hot Tricks, Vol. 5".

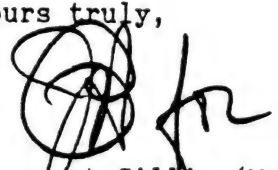
The magazines in question have been reviewed and a Deputy Minister's decision has been rendered, pursuant to subsection 63(3) of the Customs Act. The magazines have been correctly classified as obscene under tariff code 9956 of Schedule VII to the Customs Tariff because they depict scenes of anal intercourse, bondage, sex associated with pain, sex with degradation, incest and sex involving juveniles. Consequently, its importation is prohibited.

I am enclosing, for your information, extracts from the Customs Tariff and the Customs Act. You will note that there is no differentiation between importing for either personal or commercial purposes.

Pursuant to subsection 67(1), as modified by section 71 of the Customs Act, an appeal from this decision may be made to a court, as defined in subsection 71(2), within ninety calendar days of July 19, 1990.

Pursuant to section 102 of the Customs Act, prohibited goods, at the request of an importer, may be abandoned to the Crown or exported. For further details in this regard, please contact R. Ryan, T.V.A., Revenue Canada, Customs and Excise, P.O. Box 10, Station "A", Toronto, Ontario M5W 1A3.

Yours truly,

  
Margaret Gillis (Ms.),  
A/Manager,  
Prohibited Importations,  
Tariff Programs,  
6th Floor, Connaught Building.

Canada



Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Deputy Minister

Sous-ministre

Ottawa, Canada  
K1A 0L5

File No./N° de dossier

4545-2-1

Case No./N° de cas

57498 (TRS 5312)

**RECORD OF DECISION  
In re the *Customs Act*  
and**

**FICHE DE DECISION  
*Loi sur les douanes*  
et**

Name and Address of Importer/Nom et adresse de l'importateur

Glad Day Bookshop Inc.,

598A Yonge Street,

Toronto, Ontario. N4Y 1Z3

Description of Goods/Description des marchandises

Three books entitled "Movie Star Confidential/Harry Chess",

"Humongous No. 5, and "Hot Tricks Vol. 5"

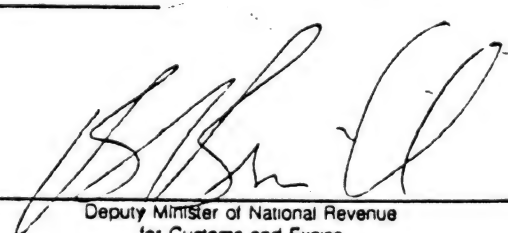
Subsequent to a request by, or on behalf of, the above-noted importer pursuant to section 63 of the *Customs Act*, or subsequent to a re-determination made by the Deputy Minister pursuant to section 64 of the said Act, a re-determination of the tariff classification has been made and the above-mentioned goods have been classified under

Suite à une demande en vertu de l'article 63 de la *Loi sur les douanes* par l'importateur susmentionné, ou en son nom, ou suite à un réexamen en vertu de l'article 64 de ladite *Loi* par le Sous-ministre, un réexamen du classement tarifaire a été effectué et les marchandises sont visées aux termes du

☒ Code 9956 of Schedule VII to the *Customs Tariff*  
Code 9956 de l'annexe VII au *Tarif des douanes*



16.7.90.  
Dated/Date

  
Deputy Minister of National Revenue  
for Customs and Excise  
Le Sous-ministre, Revenu national,  
Douanes et Accise

Canada

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)

Ottawa, Canada  
K1A 0L5

Mr. Jearld Moldenhauer  
Glad Day Bookshop Inc.  
598A Yonge Street,  
Toronto, Ontario.  
M4Y 1Z3

Your file      Votre référence

Our file      Notre référence

4545-2/57498  
TRS 5312

July 19, 1990

Dear Mr. Moldenhauer:

This refers to your Request for Re-determination of April 4, 1990, in which you dispute the decision prohibiting the importation of one book entitled "Sex Stop, Vol. 3".

The book in question has been reviewed and a Deputy Minister's decision has been rendered, pursuant to subsection 63(3) of the Customs Act. The book has been correctly classified as obscene under tariff code 9956 of Schedule VII to the Customs Tariff because it depicts scenes of anal intercourse, sex with force, degradation, humiliation and coercion. Consequently, its importation is prohibited.

I am enclosing, for your information, extracts from the Customs Tariff and the Customs Act. You will note that there is no differentiation between importing for either personal or commercial purposes.

Pursuant to subsection 67(1), as modified by section 71 of the Customs Act, an appeal from this decision may be made to a court, as defined in subsection 71(2), within ninety calendar days of July 19, 1990.

Pursuant to section 102 of the Customs Act, prohibited goods, at the request of an importer, may be abandoned to the Crown or exported. For further details in this regard, please contact R. Ryan, T.V.A., Revenue Canada, Customs and Excise, P.O. Box 10, Station "A", Toronto, Ontario M5W 1A3.

Yours truly,



Margaret Gillis (Ms.),  
A/Manager,  
Prohibited Importations,  
Tariff Programs,  
6th Floor, Connaught Building.

Canada





Revenue Canada  
Customs and Excise

Revenu Canada  
Douanes et Accise

Deputy Minister

Sous-ministre

Ottawa, Canada  
K1A 0L5

File No./N° de dossier

4545-2-1

Case No./N° de cas

57498 (TRS 5312)

**RECORD OF DECISION**  
**In re the *Customs Act***  
**and**

**FICHE DE DECISION**  
***Loi sur les douanes***  
**et**

Name and Address of Importer/Nom et adresse de l'importateur

Glad Day Bookshop Inc.,

598A Yonge Street,

Toronto, Ontario M4Y 1Z3

Description of Goods/Description des marchandises

One book entitled "Sex Stop, Vol. 3"


Subsequent to a request by, or on behalf of, the above-noted importer pursuant to section 63 of the *Customs Act*, or subsequent to a re-determination made by the Deputy Minister pursuant to section 64 of the said Act, a re-determination of the tariff classification has been made and the above-mentioned goods have been classified under

Suite à une demande en vertu de l'article 63 de la *Loi sur les douanes* par l'importateur susmentionné, ou en son nom, ou suite à un réexamen en vertu de l'article 64 de ladite *Loi* par le Sous-ministre, un réexamen du classement tarifaire a été effectué et les marchandises sont visées aux termes du

☒ Code 9956 of Schedule VII to the *Customs Tariff*  
Code 9956 de l'annexe VII au *Tarif des douanes*



16.7.90  
Dated/Date

  
Deputy Minister of National Revenue  
for Customs and Excise  
Le Sous-ministre, Revenu national,  
Douanes et Accise

Canada

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)



Ottawa, Canada  
K1A 0L5

Mr. Jearld Moldenhauer  
Glad Day Bookshop Inc.  
598A Yonge Street,  
Toronto, Ontario.  
M4Y 1Z3

Your file      Votre référence

Our file      Notre référence

4545-2/57498  
TRS 5312

July 19, 1990

Dear Mr. Moldenhauer:

This refers to your Request for Re-determination of April 4, 1990, in which you dispute the decision prohibiting the importation of four magazines entitled "Bear", "Advocate Men, November 1989" "In Touch, No. 154" and "Playguy, December 1989".

The magazines in question have been reviewed and a Deputy Minister's decision has been rendered, pursuant to subsection 63(3) of the Customs Act. The magazines have been correctly classified as obscene under tariff code 9956 of Schedule VII to the Customs Tariff. With respect to the magazine entitled "Bear", it has been correctly classified because it contains descriptions of anal intercourse, bondage, sex with degradation and sex with violence. With respect to the three remaining magazines, they have been correctly classified because they contain descriptions of anal intercourse and anal penetration. Consequently, their importation is prohibited.

I am enclosing, for your information, extracts from the Customs Tariff and the Customs Act. You will note that there is no differentiation between importing for either personal or commercial purposes.

Pursuant to subsection 67(1), as modified by section 71 of the Customs Act, an appeal from this decision may be made to a court, as defined in subsection 71(2), within ninety calendar days of July 19, 1990.

.../2

Pursuant to section 102 of the Customs Act, prohibited goods, at the request of an importer, may be abandoned to the Crown or exported. For further details in this regard, please contact R. Ryan, T.V.A., Revenue Canada, Customs and Excise, P.O. Box 10, Station "A", Toronto, Ontario M5W 1A3.

Yours truly,

A handwritten signature in dark ink, appearing to read 'M. Gillis' with a stylized flourish at the end.

Margaret Gillis (Ms.),  
A/Manager,  
Prohibited Importations,  
Tariff Programs,  
6th Floor, Connaught Building,



Revenue Canada  
Customs and Excise Douanes et Accise

Deputy Minister Sous-ministre

Ottawa, Canada  
K1A 0L5

File No./N° de dossier

4545-2-1

Case No./N° de cas

57498 (TRS 5312)

**RECORD OF DECISION  
In re the Customs Act  
and**

**FICHE DE DECISION  
Loi sur les douanes  
et**

Name and Address of Importer/Nom et adresse de l'importateur

Glad Day Bookshop Inc.,

598A Yonge Street,

Toronto, Ontario. M4Y 1Z3

Description of Goods/Description des marchandises

Four Magazines entitled "Bear"

"Advocate Men November 1989"

"In Touch No. 154"

"Playguy December 1989"

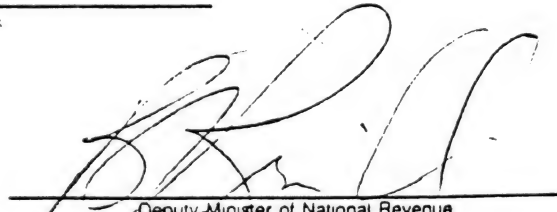
Subsequent to a request by, or on behalf of, the above-noted importer pursuant to section 63 of the *Customs Act*, or subsequent to a re-determination made by the Deputy Minister pursuant to section 64 of the said *Act*, a re-determination of the tariff classification has been made and the above-mentioned goods have been classified under

Suite à une demande en vertu de l'article 63 de la *Loi sur les douanes* par l'importateur susmentionné, ou en son nom, ou suite à un réexamen en vertu de l'article 64 de ladite *Loi* par le Sous-ministre, un réexamen du classement tarifaire a été effectué et les marchandises sont visées aux termes du

☒ Code 9956 of Schedule VII to the *Customs Tariff*  
Code 9956 de l'annexe VII au *Tarif des douanes*



16.7.90  
Dated/Date

  
Deputy Minister of National Revenue  
for Customs and Excise  
Le Sous-ministre, Revenu national,  
Douanes et Accise

Canada

Department  
of National Revenue  
(Customs and Excise)

Ministère  
du Revenu national  
(Douanes et Accise)



ONTARIO COURT OF JUSTICE (GENERAL DIVISION)

B E T W E E N:

GLAD DAY BOOKSHOP INC. and  
JEARLD MOLDENHAUER

Appellants

- and -

DEPUTY MINISTER of NATIONAL REVENUE for  
CUSTOMS and EXCISE

Respondent

NOTICE OF APPEAL

THE APPELLANTS APPEAL to the Ontario Court of Justice (General Division) from the determinations of the Deputy Minister of National Revenue for Customs and Excise, notification of said determinations given on July 19, 1990.

THE APPELLANTS ASK that the Court determine that the materials referenced by Control Numbers CO 1807, CO 1806, CO 1949, CO 2399, CO 1763, seized and detained by Canada Customs, are not obscene.

THE GROUNDS OF THE APPEAL are as follows:

- 1) Sections 64, 65, 67, and 71 of the Customs Act R.S.C. 1986, Chap. 1 (2nd Supp.);
- 2) The Deputy Minister of National Revenue for Customs and Excise erred in determining that the seized materials were obscene;
- 3) The criteria used to determine whether material is obscene discriminates against those people with same sex preference, contrary to section 15 of the Canadian Charter of Rights and Freedoms; and
- 4) The detention of the subject materials is an unreasonable violation of the appellant's freedom of expression, contrary to section 2 of the Canadian Charter of Rights and Freedoms.

You may ascertain the approximate hearing date of this appeal from the local registrar at 361 University Avenue, Room 110, telephone (416) 965-7351.



Date: October 18, 1990

ILER, CAMPBELL & ASSOCIATES  
150 Simcoe Street  
Toronto, Ontario  
M5H 3G4

(416) 598-0103

Charles Campbell  
Solicitor for the Appellants

TO: DEPARTMENT OF JUSTICE, CANADA  
1 Front Street West  
Suite 500  
Toronto, Ontario  
M5J 1A5

(416) 973-3158

Debra McAllister  
Solicitor for the Respondent

GLAD DAY BOOKSHOP INC. and JEARLD  
MOLDENHAUER

Appellants

and DEPUTY MINISTER OF NATIONAL REVENUE for  
CUSTOMS and EXCISE

Court file no.

Respondent

DISTRICT COURT OF ONTARIO

Proceeding commenced at Toronto

NOTICE OF APPEAL

ILER, CAMPBELL & ASSOCIATES  
Barristers and Solicitors  
150 Simcoe Street  
Toronto, Ontario M5H 3G4  
(416) 598-0103

Charles Campbell, Solicitor for the Appellants



